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PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED

MARCH 31

1968

1967-68

VOLUME I - III

Summary Report and
Financial Statements

Issued by the

DEPARTMENT OF FINANCE

ROGER DUHAMEL, F.R.S.C.
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OTTAWA, 1968



PUBLIC ACCOUNTS
OF CANADA

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1968



DEPARTMENT OF FINANCE
OTTAWA, November 29, 1968

The Honourable Edgar J. Benson,
Minister of Finance,

To His Excellency The Right Honourable Roland Michener, C.C., Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1968.

All of which is respectfully submitted.

EDGAR J. BENSON,
Minister of Finance.

OTTAWA, November 29, 1968

Respectfully submitted,

E. J. BENSON,

Deputy Minister of Finance

SUMMARY REPORT AND FINANCIAL STATEMENTS

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DEPARTMENT OF FINANCE,
OTTAWA, November 29, 1968

The Honourable Edgar J. Benson,
Minister of Finance,
Ottawa, Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1968.

This annual report is required by section 64 of the Financial Administration Act and is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1968, and of the assets and liabilities of Canada as at March 31, 1968, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments together with certain statements required by the Financial Administration Act to be published in the Public Accounts and other miscellaneous statements.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

R. B. BRYCE,
Deputy Minister of Finance.

SURVEY OF THE PUBLIC ACCOUNTS

The government's financial transactions for the fiscal year 1967-68 are summarized in this introductory survey.

The pages which follow present:

- (a) a brief outline of the principal features of the government's financial statements and accounting system;
- (b) a summary of the highlights of the government's financial operations during the fiscal year ended March 31, 1968 including revenue and expenditure on the national accounts basis;
- (c) a review of budgetary revenue, expenditure and the deficit for the fiscal year and comments on the more significant aspects of the more important items;
- (d) a summary of the government's statement of assets and liabilities as at March 31, 1968, with an analysis of the changes that have taken place during the fiscal year in the principal asset and liability categories;
- (e) a review of the changes in the government's cash position in 1967-68, with an explanation of the relationship between budgetary and cash transactions; and
- (f) an analysis of the public debt as at March 31, 1968, together with a summary of security issues, maturities and redemptions, and a review of the changes in interest rates during the year.

To facilitate reading, the figures have been given in most cases to the nearest million dollars.

In Volume II, an overall summary by departments of revenue and expenditure, details of revenue and expenditure by departments, a summary of accounts receivable in departmental sections, appendices relating to departmental operating activities etc., are presented together with (1) statements in each departmental section showing the estimated value of major services provided to the department, the cost of which is not included as a charge to the departmental appropriations and the estimated value of major services provided to other departments for which no reimbursement is received, (2) a statement by department of all costs of financial assistance to persons on educational leave, (3) a statement by department detailing the amount of losses incurred as a result of the accidental destruction of, or damage to, assets which would normally be covered by insurance had such coverage existed, (4) a statement of all material declared surplus during the year showing, to the extent it can be determined, its original cost and the value obtained on disposal by Crown Assets Disposal Corporation, and (5) a summary of accounts properly chargeable to the fiscal year 1967-68 but carried over to the fiscal year 1968-69. In addition, the following statements are required by the Financial Administration Act to be published in the Public Accounts:

- (1) Each remission of a tax, fee or penalty of \$1,000 or more made under the authority of section 22 of the Financial Administration Act, or any other Act.
- (2) The obligations, debts and claims deleted from the Public Accounts during 1967-68 under the authority of section 23 of the Financial Administration Act.
- (3) Every accountable advance that is not repaid or accounted for, as required by section 36 of the Financial Administration Act.
- (4) All stores and materials deleted from inventory pursuant to section 60 of the Financial Administration Act.
- (5) Every payment out of the public officers guarantee account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of public officers, together with a statement of circumstances, as required by section 98 of the Financial Administration Act.

The financial statements of Crown Corporations and the auditors' reports thereon are published in Volume III.

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THE GOVERNMENT'S ACCOUNTING SYSTEM

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THE GOVERNMENT'S ACCOUNTING SYSTEM

To assist the reader who is not familiar with the government's financial statements and general system of accounting, a brief outline of some of the more significant features of these and particularly of those aspects which differ from normal commercial accounting practices is given in the paragraphs which follow.

There are two generally accepted bases or systems of accounting. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received in cash and expenditures are accounted for when the actual disbursements are made; the other is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way. In business, the accounts are usually maintained on an accrual basis. However, the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As parliamentary control in Canada is predicated on the operation of the consolidated revenue fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the fund, it follows that the accounts of Canada are maintained basically on a cash system. However, there is provision in the Financial Administration Act for bringing into the accounts of each fiscal year expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for recorded assets in anticipation of possible losses on ultimate realization.

Revenue and expenditure

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not normally set up as assets on the government's statement of assets and liabilities.

On the expenditure side, under the provisions of section 35 of the Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged to that year. Consequently, liabilities under contracts and other accounts payable at March 31 for which cheques are issued during the month of April are charged as expenditures in the old year and appear as current liabilities on the statement of assets and liabilities. This is a significant modification of pure "cash" accounting, and brings into the year's transactions the greater part of those expenditures which on the cash basis would be excluded, but which on the accrual basis would be included and carried to the statement of assets and liabilities as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example, discounts and commissions on loans are not charged to expenditure in the year in which they are paid, but are set up as deferred charges on the statement of assets and liabilities and are amortized or written off to expenditure during the period of a loan. Also, losses on loans and advances and on other assets are not generally charged to expenditure in the year in which the loss is sustained, but from time to time parliamentary authority is obtained to charge such losses to budgetary expenditure; or the ultimate loss when determined may be charged by parliamentary authority to the general reserve for possible losses on the realization of assets.

Prior to 1951-52, it was the practice to charge interest on the public debt as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in 1951-52 a further modification was made whereby the charges to budgetary expenditure for

interest on the public debt were made month by month as the interest accrued rather than annually or semi-annually as it became due and payable. This change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable was made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take it into account in determining the revenue for the year before it was actually received.

These examples will serve to indicate that while revenue is reported on a cash basis, in expenditure reporting significant modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals (with certain exceptions) and accounts receivable are not treated as assets or taken into revenue until collected.

Assets and liabilities

Section 64 of the Financial Administration Act directs that the Public Accounts of Canada shall include:

“A statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year.”

The assets and liabilities of Canada are set out so as to disclose the amount of the net debt. In 1920, the practice was established of offsetting against the gross liabilities only what were designated as “active” assets in determining the net debt. In the budget speech of May 18, 1920, the following explanation was given by the Minister of Finance.

“Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it.”

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as assets (except when these are held as charges against working capital accounts) nor are public works and buildings or other fixed or capital assets. Following the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital works are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels, and army equipment) and other capital works and equipment are recorded on the statements of assets and liabilities at a nominal value of \$1 as the value is not considered as a proper offset to the gross liabilities in determining the net debt of Canada.

On the liabilities side, accrued liabilities (except for interest accrued on the public debt) are not taken into account in determining the obligations of the government. However, under section 35 of the Financial Administration Act, liabilities under contracts and other accounts payable at March 31 if paid on or before April 30 may be charged to the accounts for the year. These are recorded as accounts payable in the “Current and demand liabilities” schedule to the statement of assets and liabilities.

The *liabilities* of the government, as shown in the statement of assets and liabilities include:

- (1) unmatured debt, consisting of bonds and treasury bills;
- (2) current and demand liabilities, including matured debt outstanding, outstanding treasury cheques, interest due and outstanding, interest accrued, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
- (3) sundry funds deposited with the Receiver General of Canada or held in trust for various purposes;
- (4) amounts to the credit of various annuity, insurance and pension accounts;
- (5) undisbursed balances of special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;
- (6) refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income;
- (7) provision for estimated premium on redemption of bonds;
- (8) amounts due to the government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown corporations", "Loans to national governments" and "Other loans and investments"; and
- (9) suspense accounts consisting of balances where some uncertainty as to disposition exists.

The *indirect or contingent liabilities* of the government are shown as a special note appearing in the body of the statement of assets and liabilities and are also set out in a detailed supplementary statement.

Offsetting the direct liabilities, and in a measure explaining their existence, as a substantial portion of the total debt is attributable to them, are the government's *recorded assets*. For the most part, these consist of assets which yield interest, profits or dividends, and very liquid assets such as cash and departmental working funds. The principal classes of assets are:

- (1) current assets, including cash, securities held for the securities investment account and departmental working capital advances;
- (2) cash in blocked currency;
- (3) advances to the exchange fund account for the acquisition of gold and foreign exchange;
- (4) investments in United States of America dollar securities issued by other than the Government of Canada, a category set up to record the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada and the bonds of the international bank for reconstruction and development;
- (5) Canada pension plan investment fund;
- (6) investments held for retirement of unmatured debt;
- (7) loans to, and investments in, Crown corporations;
- (8) loans to national governments;
- (9) other loans and investments, including loans to provincial and municipal governments, subscriptions to international organizations, advances to the municipal development and loan board and a number of miscellaneous advances to veterans and others;
- (10) securities held in trust for various deposit and trust and annuity, insurance and pension accounts and bonds and certified cheques held in connection with contractors' security deposits;

- (11) deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the government's liability in respect of these accounts that has not been charged to budgetary expenditures and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;
- (12) capital assets, a category set up to cover capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of \$1; and
- (13) inactive loans and investments which are not currently yielding interest, profits or dividends.

A reserve for losses on the realization of assets is not shown as a liability but is deducted from the total of the assets.

Net debt

The excess of the gross liabilities over the net recorded assets is designated as the net debt and a separate schedule to the statement of assets and liabilities is presented showing the changes in the net debt during the fiscal year. In effect, the net debt is the overall deficit since Confederation. The list of items charged to net debt is presented in appendix No. 11, in section 9 of this volume.

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PUBLIC ACCOUNTS

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HIGHLIGHTS OF THE GOVERNMENT'S
FINANCIAL OPERATIONS
DURING 1967-68

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HIGHLIGHTS OF THE GOVERNMENT'S FINANCIAL OPERATIONS DURING 1967-68

This section outlines the financial operations of the government in 1967-68 giving a brief summary of the budgetary and non-budgetary transactions, the unmatured debt transactions and the changes in the cash position during the fiscal year and the debt position as at the end of the fiscal year. More detailed explanations of these transactions are given in subsequent sections of this volume.

In order to meet the requirements of those interested in the impact of government operations on the economy as a whole, a presentation of federal government revenue and expenditure on the National Accounts basis is also included.

The following table summarizes the budgetary and non-budgetary transactions for 1967-68 with comparative figures for 1966-67 and indicates how these transactions affected the government's cash balances:

TABLE 1
(in millions of dollars)

SUMMARY OF BUDGETARY AND NON-BUDGETARY TRANSACTIONS AND CHANGES IN CASH POSITION	Fiscal year ended March 31	
	1968	1967
Budgetary transactions—		
Revenue—		
Tax.....	8,017	7,440
Non-tax.....	1,060	918
	<u>9,077</u>	<u>8,358</u>
Expenditure—		
Defence.....	1,813	1,696
Non-defence.....	8,059	7,084
	<u>9,872</u>	<u>8,780</u>
Deficit (—).....	<u>—795</u>	<u>—422</u>
Non-budgetary transactions (excluding unmatured debt transactions)—		
Receipts and credits—		
Net annuity, insurance and pension accounts receipts.....	465	931
Repayment of advances to exchange fund account.....	322	341
Canada pension plan account.....	672	592
Investments in United States dollar securities issued by other than the Government of Canada.....	57	7
Increase in non-interest-bearing notes payable on demand.....	450	111
Repayment of other loans, investments and advances.....		37
Other.....	445	436
	<u>2,411</u>	<u>2,455</u>
Disbursements and charges—		
Canada pension plan investment fund.....	665	581
Loans, investments and advances.....	1,471	1,564
Other.....	69	420
	<u>2,205</u>	<u>2,565</u>
Net amount available from, or required for (—), non-budgetary transactions	<u>206</u>	<u>—110</u>
Overall cash requirement to be financed by increase in unmatured debt or decrease in cash balances.....	—589	—532
Net increase in unmatured debt outstanding in hands of the public...	<u>790</u>	<u>712</u>
Net increase in Receiver General bank balances.....	<u>201</u>	<u>180</u>

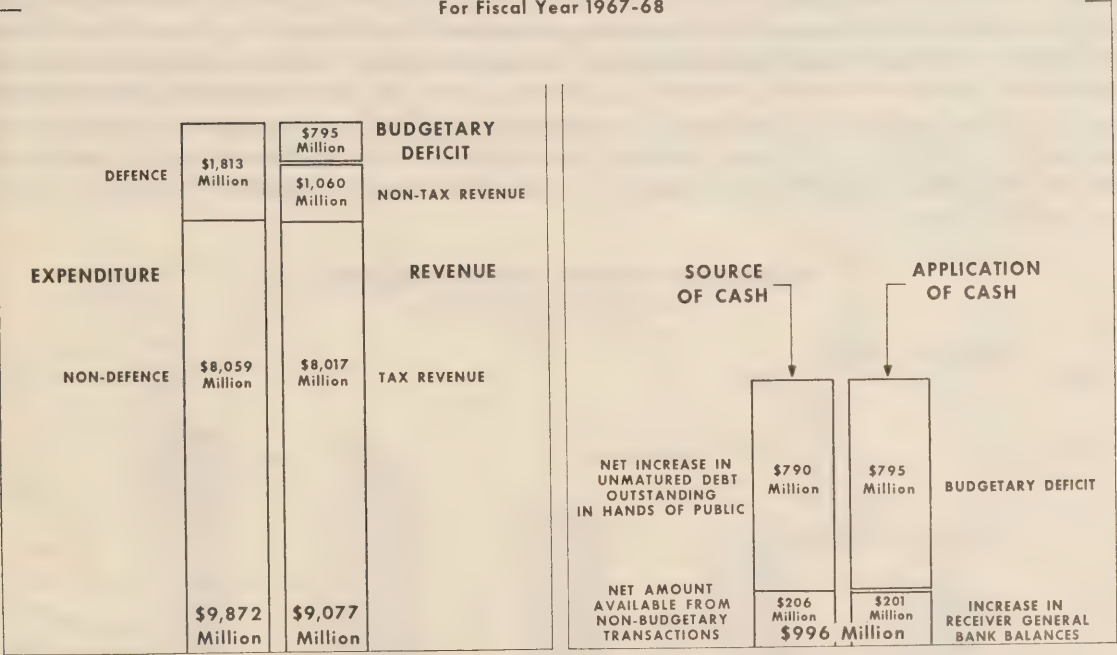
Budgetary transactions

The budgetary revenue, expenditure and deficit as forecast in the budget speech of June 1, 1967, the revised figures as forecast on November 30, 1967 and the actual figures for the fiscal year 1967-68 are shown in the following table:

TABLE 2
(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1967-68	Budget forecast June 1, 1967	Revised forecast November 30, 1967	Actual	Increase or decrease (—) compared with November 30, 1967 forecast	
				Amount	Per cent
Revenue	8,960	9,115	9,077	—38	—0.42
Expenditure	9,700	9,900	9,872	—28	—0.28
Deficit	740	785	795	10	

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS
For Fiscal Year 1967-68



Revenue

Budgetary revenue of the government in 1967-68 was \$9,077 million. This was \$38 million or about half of one per cent less than the revised figure of \$9,115 million as forecast by the Minister of Finance on November 30, 1967 and \$719 million or 9 per cent higher than revenue of \$8,358 million received in 1966-67.

Tax revenue of \$8,017 million was 88 per cent of budgetary revenue and accounted for \$577 million of the increase over the previous year's receipts. Non-tax revenue of \$1,060 million was 12 per cent of total revenue and accounted for \$142 million of the increase.

The yield from income taxes was \$4,741 million, \$470 million more than in 1966-67. The increase was due mainly to a higher level of personal incomes during the year.

Receipts from the sales tax were \$1,601 million, \$88 million more than in 1966-67 due in large part to an increase in the rate of the tax from 11 to 12 per cent effective January 1, 1967; receipts from other excise taxes and duties were \$826 million, \$49 million more, due mainly to increased rates on spirits and tobacco products; and receipts from customs import duties were \$746 million, \$31 million less than in 1966-67.

Non-tax revenue of \$1,060 million was \$142 million higher than in 1966-67 due mainly to increases of \$93 million in return on investments and \$28 million in Post Office revenue.

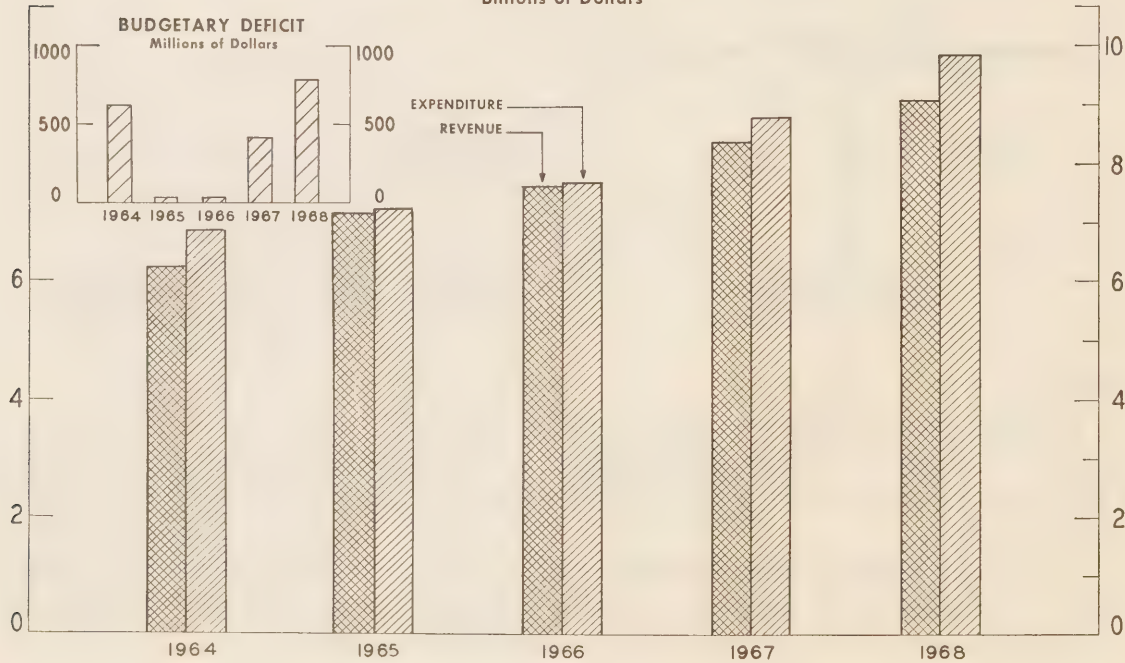
Expenditure

Budgetary expenditure in 1967-68 was \$9,872 million. This was \$28 million or about one third of one per cent less than the revised figures as forecast on November 30, 1967 and \$1,092 million or 12 per cent higher than 1966-67 expenditures.

Defence expenditure, again the largest category, was \$1,813 million or 18 per cent of total budgetary expenditure and accounted for \$117 million of the increase. In 1966-67 defence expenditure of \$1,696 million constituted 19 per cent of total expenditure.

Civil or non-defence expenditure was \$8,059 million or 82 per cent of total expenditure and accounted for \$975 million of the increase over the previous year's total. In 1966-67 non-defence expenditure of \$7,084 million constituted 81 per cent of total budgetary expenditure. The main changes were increases of \$222 million in fiscal, subsidy and other payments to provinces, \$110 million in public debt charges, \$71 million in the government's contributions to the provinces under the Hospital Insurance and Diagnostic Services Act and \$51 million in the net operating loss of the agricultural stabilization board. Payments to provinces under the Canada assistance plan increased by \$215 million in 1967-68, offset in part by a decrease of \$137 million in respect of unemployment assistance. In addition to the above increases, expenditures of \$105 million were made in respect of the new adult occupational training program for which there was no comparable expenditure in the previous fiscal year.

BUDGETARY REVENUE AND EXPENDITURE
Fiscal Years Ended March 31
Billions of Dollars



Deficit

Budgetary expenditure of \$9,872 million exceeded budgetary revenue of \$9,077 million resulting in a budgetary deficit of \$795 million. This was \$10 million higher than the revised figure as forecast on November 30, 1967 and \$373 million higher than the 1966-67 deficit of \$422 million.

Non-budgetary transactions (excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit.

In 1967-68 receipts and credits of \$2,411 million exceeded net disbursements and charges of \$2,205 million resulting in a net cash receipt of \$206 million. In 1966-67 net disbursements and charges of \$2,565 million exceeded net receipts and credits of \$2,455 million resulting in a net cash requirement of \$110 million.

Old age security fund

Receipts credited to the fund in 1967-68 totalled \$1,495 million and pension payments charged to the fund totalled \$1,388 million. In 1966-67 receipts were \$1,285 million and pensions payments were \$1,073 million.

The higher receipts in 1967-68 were due partly to an increase from \$120 to \$240 effective January 1, 1967 in the maximum amount payable by an individual on account of the 4 per cent old age security tax on personal incomes. The increase in pension payments was due mainly to payments of \$234 million attributable to the guaranteed income supplement which became effective January 1, 1967, partly to the lowering of the age limit for eligibility to 68 years on January 1, 1967 and to 67 years on January 1, 1968 and partly to an increase in the pension rate from \$75 to \$76.50 per month effective January 1, 1968.

The transactions in the fund during 1967-68 compared with those for 1966-67 were as follows:

	Fiscal year ended March 31	
	1968	1967
	(in millions of dollars)	
Balance in fund at beginning of fiscal year.....	429	217
Receipts—		
Sales tax.....	545	559
Personal income tax.....	800	577
Corporation income tax.....	150	149
	1,924	1,502
Disbursements—		
Pension payments.....	-1,388	-1,073
Balance in fund at end of fiscal year.....	536	429

Canada pension plan account

Receipts credited to the fund in 1967-68 totalled \$685 million and disbursements (mainly administrative costs) totalled \$13 million. In 1966-67 receipts were \$600 million and disbursements were \$8 million.

The transactions in the fund during 1967-68 compared with those for 1966-67 were as follows:

	Fiscal year ended March 31	
	1968	1967
	(in millions of dollars)	
Balance at beginning of fiscal year.....	681	89
Receipts.....	685	600
Disbursements.....	-13	-8
Balance at end of fiscal year.....	1,353	681

The balance in the account at March 31, 1968 consisted of investments of \$1,275 million in provincial government securities and \$6 million in federal government securities and an operating balance of \$72 million on deposit with the Receiver General of Canada.

Unmatured debt transactions

These transactions resulted in an increase of \$790 million in unmaturred debt outstanding in the hands of the public compared with an increase of \$712 million in 1966-67.

Change in cash position

Receiver General bank balances in current and special deposits were \$201 million higher at March 31, 1968 than at March 31, 1967. This is the amount by which the increase of \$790 million in unmaturred debt outstanding in the hands of the public plus the net receipt of \$206 million from non-budgetary transactions exceeded the budgetary deficit of \$795 million.

Change in debt position

As a result of budgetary and non-budgetary transactions the gross liabilities of the government increased by \$2,584 million to \$32,924 million at March 31, 1968, net recorded assets increased by \$1,789 million to \$16,164 million and the net debt increased by \$795 million to \$16,760 million.

	Fiscal year ended March 31		
	1968	1967	Increase or decrease (—)
	(in millions of dollars)		
Gross liabilities.....	32,924	30,340	2,584
Less net recorded assets.....	16,164	14,375	1,789
Net debt.....	16,760	15,965	795

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE
ON A NATIONAL ACCOUNTS BASIS

Annual federal government revenue, on a national accounts basis, has for the past seven years advanced in keeping with the continued expansion of the economy. Expenditures during the years 1961-62 to 1965-66 rose at a stable 4 per cent per year, due primarily to increases in transfers to persons, and in transfers to other levels of governments. The net effect of this trend in 1965-66 was a surplus, on a national accounts basis, of some \$599 million.

An upsurge in expenditures on goods and services, and on transfers to other levels of government in 1966-67 pushed federal government expenditures up by some 15 per cent. Revenue continued to maintain the pace set in the preceding five years. The combined effect was a much reduced surplus for the year, on a national accounts basis, of \$166 million.

The fiscal year 1967-68 saw a continuation of the growth of revenue with increases in expenditure at a greater rate. This resulted in a deficit for the year, on a national accounts basis, of \$408 million.

An 8.6 per cent increase in total federal government revenue was recorded during 1967-68, greater personal direct tax revenue was the primary cause of this sustained increase. A number of factors contributed to the 19 per cent increase in personal direct taxes, with the continuing upward trend in labour income, and the doubling of the maximum old age security tax on personal income being the most significant. Smaller increases were recorded in investment income, indirect taxes and contributions to social insurance and government pension funds. Corporate tax liabilities on business income declined slightly from the previous year in line with the downward pattern of corporate profits.

Total expenditure by the federal government during 1967-68 rose by 14.5 per cent over that of the previous year. While all components of expenditure increased, the most significant increases occurred in expenditures on transfers to persons (\$461 million), transfers to other levels of government (\$428 million), and on outlays for goods and services (\$412 million). A considerable portion of the increase in transfers to other levels of government represented increased payments to provinces, under the Federal-Provincial Fiscal Arrangements Act and the Hospital Insurance and Diagnostic Services Act. Increases in transfers to persons were largely attributable to old age security fund payments as a result of the continued progressive lowering of the age level qualification, and of the introduction of the guaranteed monthly minimum supplement provision of the Old Age Security Act. The other factor, which had a significant influence on the increase in transfers to persons, was higher unemployment insurance payments, due to increased unemployment during the year. Increased salary and wage payments contributed to a higher expenditure on goods and services. The higher interest on public debt reflected the higher interest rates prevailing during the year.

TABLE 3
FEDERAL GOVERNMENT REVENUE AND EXPENDITURE
ON NATIONAL ACCOUNTS BASIS
(millions of dollars)

—	1967-68*	1966-67	Increase or decrease (—)	
			Amount	Per cent
REVENUE				
Direct taxes, persons.....	3,750	3,152	598	19.0
Direct taxes, corporations.....	1,665	1,673	—8	—0.5
Withholding taxes.....	225	207	18	8.7
Indirect taxes.....	3,686	3,646	40	1.1
Investment income.....	852	689	163	23.7
Employer and employee contributions to social insurance and government pension funds.....	752	700	52	7.5
Total revenue.....	10,930	10,067	863	8.6
EXPENDITURE				
Goods and services, defence.....	1,819	1,699	120	7.1
Goods and services, non-defence.....	2,611	2,319	292	12.6
Transfers to persons.....	3,033	2,572	461	17.9
Interest on public debt.....	1,270	1,156	114	9.9
Subsidies.....	395	381	14	3.7
Capital assistance.....	71	63	8	12.7
Transfers to other levels of government.....	2,139	1,711	428	25.0
Total expenditure.....	11,338	9,901	1,437	14.5
Surplus or deficit(—).....	—408	166	—574	

*Preliminary estimates.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure within the national accounts framework with that within the budgetary or public accounts framework, is presented in Tables 5 and 6. A summary of adjustments is provided in the following table:

TABLE 4
RECONCILIATION OF PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS PRESENTATION
OF THE FEDERAL GOVERNMENT REVENUE AND EXPENDITURE
(in millions of dollars)

—	1967-68			1966-67		
	Revenue	Expenditure	Surplus or deficit(—)	Revenue	Expenditure	Surplus or deficit(—)
Budgetary revenue and expenditure.....	9,077	9,872	—795	8,376	8,798	—422
Deduct						
Post office revenue and expenditure....	— 282	— 302	20	— 253	— 268	15
Other non-tax budgetary transactions..	— 166	— 126	— 40	— 164	— 130	— 34
	— 448	— 428	— 20	— 417	— 398	— 19
Add extra budgetary funds						
Old age security.....	1,494	1,388	106	1,286	1,073	213
Unemployment insurance.....	348	389	— 41	344	307	37
Government pensions.....	404	141	263	356	129	227
Other.....	11	9	2	11	3	8
	2,257	1,927	330	1,997	1,512	485
Miscellaneous ⁽¹⁾	— 40	184	—224	11	229	—218
Other adjustments to revenue and expenditure.....	84	— 217	301	100	— 240	340
Total revenue and expenditure on a national accounts basis.....	10,930	11,338	—408	10,067	9,901	166

⁽¹⁾This item includes the supplementary period adjustment.

The framework (national accounts or public accounts), within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to this difference may be grouped within three classifications:

- (i) transactions included within the budgetary or public accounts framework, but excluded from national accounts, e.g. Post Office—which is considered, for national accounts analysis, as an enterprise,
- (ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, and
- (iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income and corporate tax reporting from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

The budgetary deficit for 1967-68 was significantly higher than in 1966-67. The effect of the deduction of items included in classification (i) above did not vary between the two years despite an increase in post office revenue, as it was offset by an even greater increase in post office expenditure. The annual surplus of extra-budgetary funds which normally tends to improve the overall net position of the federal government, on a national accounts basis, did not have the usual impact in 1967-68,

due primarily to increased expenditures from the old age security and unemployment insurance funds. While the net effect of the miscellaneous adjustments was negligible, there was great variation within some of the component parts. A much larger supplementary period adjustment was required with respect to revenue, as a change in the pattern of income tax refunds left net tax revenue for the supplementary period at a relatively high level. The drop in the miscellaneous adjustment to expenditure between 1966-67 and 1967-68 was caused by a return to normal of the adjustment with respect to contributions to the superannuation fund, after having had to adjust for a non-recurring special contribution in 1966-67. The positive adjustment to revenue within the other adjustments to revenue and expenditure was not as pronounced in 1967-68 primarily due to the significant increase in the excess of corporate tax collections over the accrued corporate tax liability. The negative adjustment to budgetary expenditure within the other adjustments to revenue and expenditure was somewhat smaller during the fiscal year under review. A decrease in reserves and write-offs, included in budgetary expenditures but excluded from national accounts, was the main reason for the smaller adjustment.

TABLE 5
FEDERAL GOVERNMENT REVENUE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	1967-68*	1966-67
Budgetary revenue.....	9,077	8,376
Deduct:		
Budgetary return on investment.....	-612	-519
Post office revenue.....	-282	-253
Other non-tax budgetary revenue.....	-166	-164
	-1,060	-936
Corporate income tax, excess of collection over accruals.....	-156	- 70
Add:		
Extra-budgetary fund revenue:		
Old age security taxes.....	1,494	1,286
Unemployment insurance fund—employer-employee contributions.....	348	344
Government pension funds—employer-employee contributions.....	404	356
Prairie Farm Assistance Act levies.....	11	11
	2,257	1,997
Government investment income:		
Interest on loans, advances and investments.....	360	289
Interest receipts on social insurance and government pension funds.....	237	206
Profits before taxes (net of losses) of government business enterprises.....	229	170
Imputed banking services.....	26	24
	852	689
Miscellaneous ⁽¹⁾	- 40	11
Total revenue, national accounts basis.....	10,930	10,067

*Preliminary estimates.

⁽¹⁾These miscellaneous adjustments represent revenues from miscellaneous direct and indirect taxes and adjustments for the supplementary period. In the national accounts, revenues in the supplementary period are shifted into the following fiscal year.

TABLE 6
FEDERAL GOVERNMENT EXPENDITURE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	1967-68*	1966-67
Budgetary expenditure.....	9,872	8,798
Deduct:		
Budgetary transfers to funds and agencies ⁽¹⁾	-686	-598
Post office expenditure.....	-302	-268
Deficit of government business enterprises.....	- 85	- 68
Reserves and write-offs.....	- 40	-177
Purchase of existing capital assets.....	- 9	- 5
Budgetary revenue items offset against budgetary expenditure ⁽²⁾	-126	-130
	-1,248	-1,246
Add:		
Extra-budgetary funds expenditure:		
Old age security benefits.....	1,388	1,073
Unemployment insurance benefits.....	389	307
Government pensions.....	141	129
Prairie farm emergency payments.....	9	3
	1,927	1,512
Expenditure of government funds and agencies ⁽¹⁾	603	608
Miscellaneous ⁽³⁾	184	229
Total expenditure, national accounts basis.....	11,338	9,901
Surplus or deficit(-), national accounts basis.....	-408	166
Surplus or deficit(-), budgetary basis.....	-795	-422

*Preliminary estimates.

⁽¹⁾In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

⁽²⁾The largest components of this item consist of revenue from sales of goods and services by the government. These sales appear as fiscal expenditure of the private sector and are deducted to avoid double counting.

⁽³⁾This item includes the supplementary period adjustment. In the national accounts expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

1967-68

PUBLIC ACCOUNTS

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BUDGETARY ACCOUNTS

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BUDGETARY ACCOUNTS

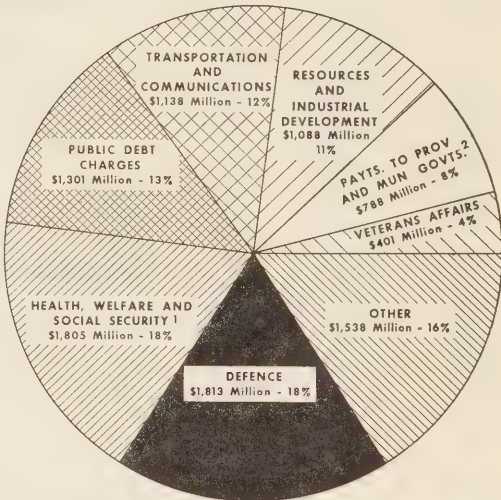
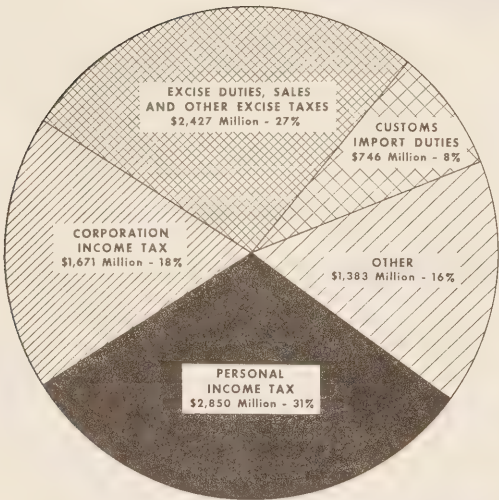
A statement of budgetary expenditure by departments and a statement of budgetary revenue classified as to main category, as certified by the Auditor General, is presented in section 7 of this volume on a comparative basis, showing expenditures and revenues for the fiscal year 1967-68 with comparative figures for 1966-67. A description of the accounting treatment of budgetary expenditure and revenue is given in section 1 of this volume.

This section outlines in more detail the transactions in the budgetary accounts.

BUDGETARY REVENUE
BY MAJOR SOURCE

BUDGETARY EXPENDITURE
BY MAJOR FUNCTION

For Fiscal Year Ended March 31, 1968



1. Does not include payments out of old age security fund.
2. Does not include those payments made to provincial and municipal governments for specific purposes.

SUMMARY

Budgetary revenue in 1967-68 totalled \$9,077 million of which \$8,017 million or 88 per cent was tax revenue and \$1,060 million or 12 per cent was non-tax revenue.

Budgetary expenditure in 1967-68 totalled \$9,872 million of which \$1,813 million or 18 per cent was defence expenditure and \$8,059 million or 82 per cent was non-defence expenditure.

The budgetary deficit for 1967-68 was \$795 million.

In 1967-68 a new practice was introduced whereby revenues arising from services provided by the Royal Canadian Mounted Police were credited to the appropriations of the force rather than to budgetary revenue. These revenues amounted to \$31 million in 1967-68.

In the following table, which shows the budgetary revenue, expenditure and deficit for each of the fiscal years ended March 31, 1959 to March 31, 1968, prior years' figures have not been changed to reflect the effect of this new practice.

TABLE 1
BUDGETARY REVENUE, EXPENDITURE AND DEFICIT
(in millions of dollars)

Fiscal year ended March 31	Budgetary revenue	Budgetary expenditure	Surplus or deficit (—)
1959.....	4,754.7	5,364.0	—609.3
1960.....	5,289.8	5,702.9	—413.1
1961.....	5,617.7	5,958.1	—340.4
1962.....	5,729.6	6,520.6	—791.0
1963.....	5,878.7	6,570.3	—691.6
1964.....	6,253.2	6,872.4	—619.2
1965.....	7,180.3	7,218.3	—38.0
1966.....	7,695.8	7,734.8	—39.0
1967.....	8,376.2	8,797.7	—421.5
1968.....	9,076.6	9,871.4	—794.8

Budgetary revenue and expenditure on a per capita basis and as a percentage of the gross national product for the last five fiscal years are shown in the following table:

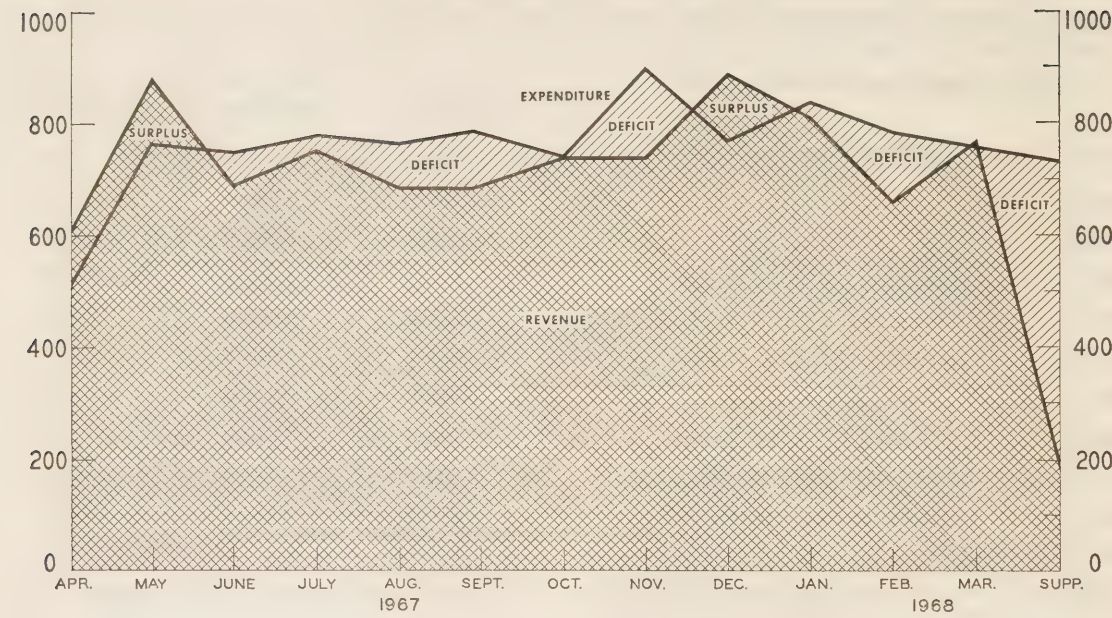
TABLE 2

Fiscal year ended March 31	Budgetary revenue		Budgetary expenditure	
	Per capita ⁽¹⁾	As a percentage of gross national product ⁽²⁾	Per capita ⁽¹⁾	As a percentage of gross national product ⁽²⁾
	\$	per cent	\$	per cent
1964.....	330.32	14.4	363.02	15.8
1965.....	372.23	15.2	374.20	15.2
1966.....	391.76	14.7	393.75	14.8
1967.....	418.50	14.4	439.56	15.1
1968.....	444.82	14.6	483.77	15.9

⁽¹⁾ Based on estimated population as of June 1 in fiscal year.

⁽²⁾ Based on gross national product for calendar year ended in fiscal year in accordance with latest revision of Dominion Bureau of Statistics.

BUDGETARY REVENUE AND EXPENDITURE BY MONTHS
For Fiscal Year Ended March 31, 1968
Millions of Dollars



ANALYSIS OF BUDGETARY REVENUE AND EXPENDITURE BY MONTHS

In the following table the budgetary revenue, expenditure and deficit for the fiscal year 1967-68 are analyzed by months.

TABLE 3
BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT BY MONTHS
FOR THE FISCAL YEAR 1967-68
(in millions of dollars)

Month	Revenue			Expenditure			Surplus or deficit (—)	
	Monthly	Cumulative to end of month		Monthly	Cumulative to end of month		Monthly	Cumulative to end of month
	Amount	Amount	Per cent of total	Amount	Amount	Per cent of total	Amount	Amount
April 1967.....	613	613	7	515	515	5	98	98
May.....	879	1,492	16	764	1,279	13	115	213
June.....	691	2,183	24	749	2,028	21	—58	155
July.....	751	2,934	32	781	2,809	28	—30	125
August.....	683	3,617	40	765	3,574	36	—82	43
September.....	682	4,299	47	786	4,360	44	—104	—61
October.....	737	5,036	55	741	5,101	52	—4	—65
November.....	732	5,768	64	895	5,996	61	—163	—228
December.....	884	6,652	73	769	6,765	69	115	—113
January 1968.....	807	7,459	82	835	7,600	77	—28	—141
February.....	658	8,117	89	783	8,383	85	—125	—266
March.....	766	8,883	98	757	9,140	93	9	—257
Supplementary.....	194	9,077	100	732	9,872	100	—538	—795
Total for year.....	9,077			9,872			—795	

Although there were month to month variations in both revenue and expenditure, revenue maintained a more even flow with 47 per cent credited in the first six months whereas for the same period only 44 per cent of expenditure had been charged. The heavier expenditure towards the end of the fiscal year was due to three main factors: many construction contracts which are let in the early part of the year did not come up for payment until some months later; under provisions of the Financial Administration Act, expenditures properly applicable to the fiscal year 1967-68 but made in April 1968 were charged to the fiscal year 1967-68; and deficits of Crown corporations and special operating accounts which were charged to 1967-68 expenditure were not known until late in the fiscal year. Expenditures in the supplementary period were \$732 million or 7 per cent of total expenditure whereas revenue recorded in the same period was \$194 million or 2 per cent of total revenue.

BUDGETARY SURPLUS OR DEFICIT BY MONTHS

For Fiscal Year Ended March 31, 1968

Millions of Dollars



Revenue

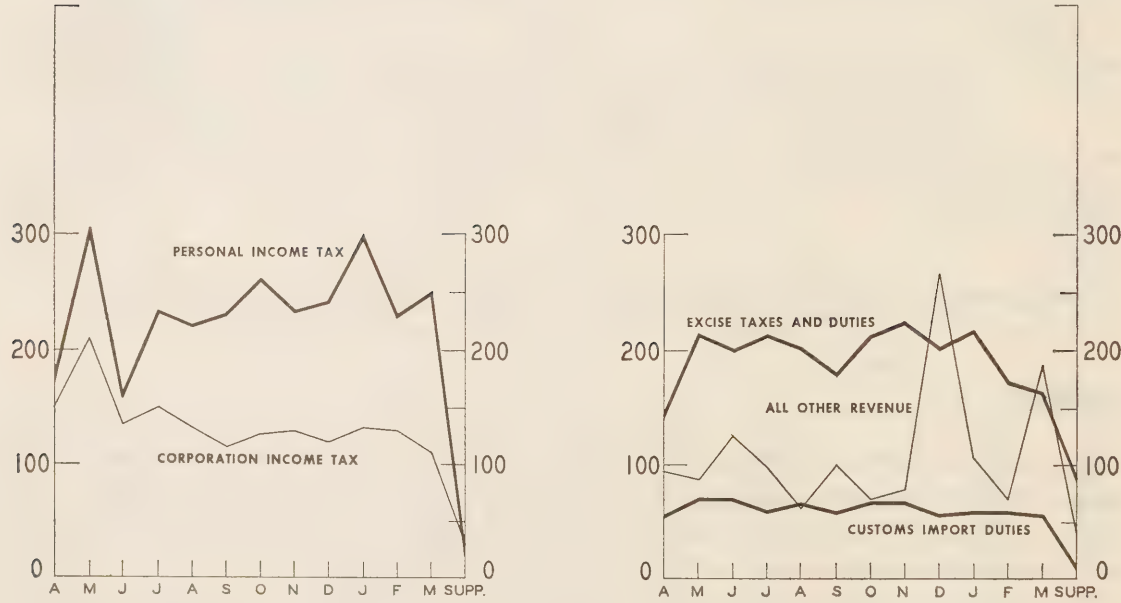
The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments tends to produce an even distribution of receipts throughout the fiscal year.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

TABLE 4
MAJOR SOURCES OF BUDGETARY REVENUE BY MONTHS
FOR THE FISCAL YEAR 1967-68
(in millions of dollars)

Month	Personal income tax		Corpora- tion income tax	Customs import duties	Sales tax	Other excise taxes and duties	All other revenue	Total
	Deductions at source	Other collections						
April 1967.....	100	73	150	54	89	53	94	613
May.....	100	202	207	70	143	70	87	879
June.....	130	31	135	69	135	65	126	691
July.....	189	44	150	59	147	65	97	751
August.....	194	26	133	66	128	74	62	683
September.....	199	30	115	59	114	65	100	682
October.....	220	41	127	67	133	79	70	737
November.....	214	19	130	67	149	75	78	732
December.....	221	20	120	55	132	70	266	884
January 1968.....	244	52	132	58	132	83	106	807
February.....	209	19	130	58	112	61	69	658
March.....	211	37	111	55	110	55	187	766
Supplementary.....	14	11	31	9	77	11	41	194
Total for fiscal year...	2,245	605	1,671	746	1,601	826	1,383	9,077

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE
For Fiscal Year Ended March 31, 1968
Millions of Dollars



Personal income tax

Refunds of over-deductions of personal income tax are deducted from gross receipts in the category "deductions at source". This resulted in considerably lower net receipts in the months of April, May and June of 1967. Refunds in these months were \$107 million, \$120 million and \$77 million respectively.

Included in the category "other collections" are quarterly instalments of tax paid directly to the government by individuals. These instalments are payable on or before March 31, June 30, September 30 and December 31 of each taxation year with any unpaid balance being due at the time of filing of income tax returns. The large receipts in April and May 1967 reflected the payment of balances due for the 1966 taxation year.

Corporation income tax

Under the provisions of the Income Tax Act corporations are required to pay tax in monthly instalments but the period during which they pay tax for a taxation year does not coincide exactly with that taxation year. In the period under review they did not start making monthly payments for a particular taxation year until the fifth month after it had begun, i.e. calendar year corporations did not start to make payments for their 1967 taxation year until May, 1967.

Receipts in 1967-68 during April and May were therefore largely in respect of the 1966 taxation year and those in the remainder of the year were largely in respect of the 1967 taxation year.

The large receipt in May 1967 reflected final payments of 1966 income tax of companies that have a taxation year coinciding with the calendar year. Approximately two-thirds of revenue from corporation income tax is derived from such companies.

Customs import duties

These collections varied between a low of \$54 million in April and a high of \$70 million in May reflecting normal fluctuations in imports of dutiable items.

Sales tax, other excise taxes and duties

There were variations in these receipts from month to month but it is noted that \$1,148 million or 47 per cent was received in the first six months and \$1,279 million or 53 per cent in the last half of the fiscal year.

All other revenue

The large receipts in June, September and December 1967 and March 1968 were due mainly to substantial returns on investments received in those months; those in January 1968 were due to large receipts from the taxes on dividends, interest, etc. going abroad.

TABLE 5
MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1967-68
(in millions of dollars)

Month	Defence	Public debt charges	Payments to provinces	Family allowances	Veterans affairs	Public works	Transport	All other	Total
April 1967.....	96	103	54	46	30	5	15	166	515
May.....	137	104	53	46	32	21	74	297	764
June.....	149	115	53	46	32	16	39	299	749
July.....	156	106	67	46	32	38	51	285	781
August.....	157	106	53	47	33	21	40	308	765
September.....	161	115	55	47	33	26	46	303	786
October.....	142	109	55	46	33	28	37	291	741
November.....	151	109	124	47	33	30	56	345	895
December.....	145	117	47	47	32	23	58	300	769
January 1968.....	163	109	88	47	33	28	31	336	835
February.....	147	106	58	47	31	27	39	328	783
March.....	139	98	31	47	34	20	45	343	757
Supplementary.....	70	4			13	26	76	543	732
Total for fiscal year.....	1,813	1,301	738	559	401	309	607	4,144	9,872

Expenditure

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by Crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end or towards the end of the fiscal year. Also, under section 35 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts.

Defence

Defence expenditures did not follow any definite monthly pattern with \$856 million or 47 per cent being spent in the first six months and \$957 million or 53 per cent in the remainder of the fiscal year, of which \$209 million or 12 per cent was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category were consistent, with slight variations due to adjustments in the accrual of interest.

Payments to provinces

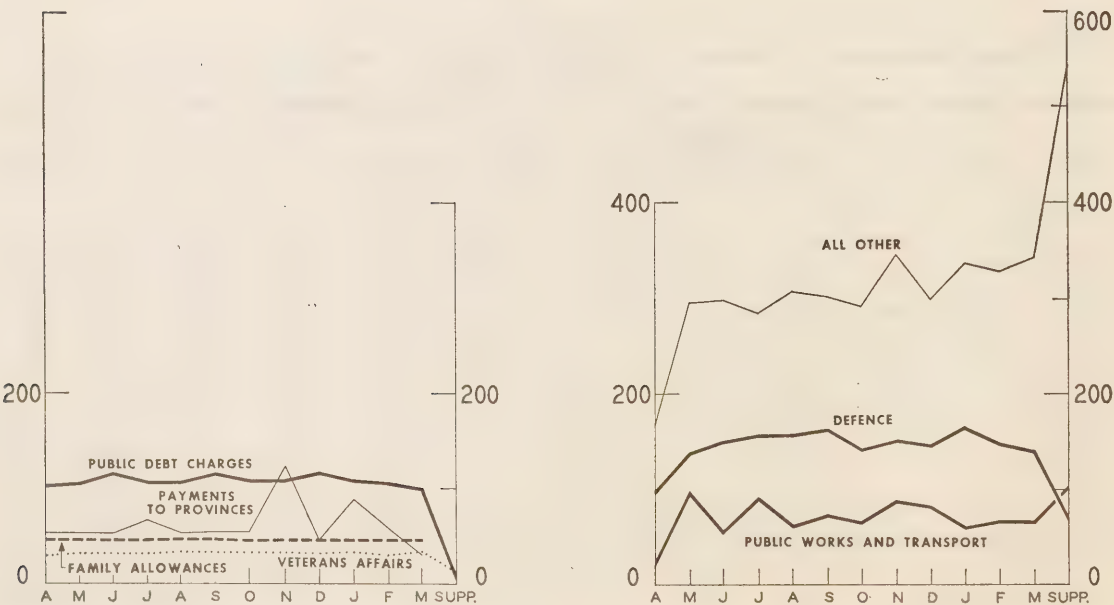
Affecting the even monthly ratio were subsidy payments to all provinces in July 1967 and January 1968 and payments to Quebec under the Established Programs (Interim Arrangements) Act in November 1967.

The amount shown for the month of March reflects a credit adjustment in respect of overpayments of \$38 million arising out of payments made to the provinces under the Federal-Provincial Tax-Sharing Arrangements Act. These overpayments have been recorded in the asset category "loans to provincial governments" and are being recovered in accordance with agreements between the federal and provincial governments.

Family allowances and veterans affairs

The nature of these payments explains the evenness of the monthly expenditures.

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION
For Fiscal Year Ended March 31, 1968
Millions of Dollars



Public works and transport

Expenditures under these categories were \$392 million or 43 per cent for the first six months compared with \$524 million or 57 per cent for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for the maintenance of the rates of freight traffic and in the supplementary period in respect of the operating deficit of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of \$140 million to cover the 1967-68 net operating loss of the agricultural stabilization board, and (b) charges each month in respect of total payments for the fiscal year of \$469 million under the Hospital Insurance and Diagnostic Services Act, \$389 million for the development and utilization of manpower, \$226 million under the Canada assistance plan and \$108 million in post-secondary education payments.

REVENUE

Budgetary revenue in 1967-68 totalled \$9,077 million, \$719 million or 9 per cent over the comparable amount of \$8,358 million received in 1966-67. Tax revenue at \$8,017 million accounted for 88 per cent and non-tax revenue at \$1,060 million accounted for 12 per cent of the total revenue for the fiscal year. In 1966-67 tax revenue was \$7,440 million or 89 per cent of the total and non-tax revenue was \$918 million or 11 per cent.

Increases of \$376 million in personal income tax collections, \$88 million in sales tax receipts, \$77 million in corporation income tax and \$93 million in returns on investments were the main factors that caused the higher revenue.

In 1967-68 a new practice was introduced whereby revenues received for services provided by the Royal Canadian Mounted Police were credited to expenditures. For purposes of comparison the 1966-67 figures have been adjusted accordingly in the following revenue tables.

BUDGETARY REVENUE BY SOURCE

Fiscal Years Ended March 31
Millions of Dollars

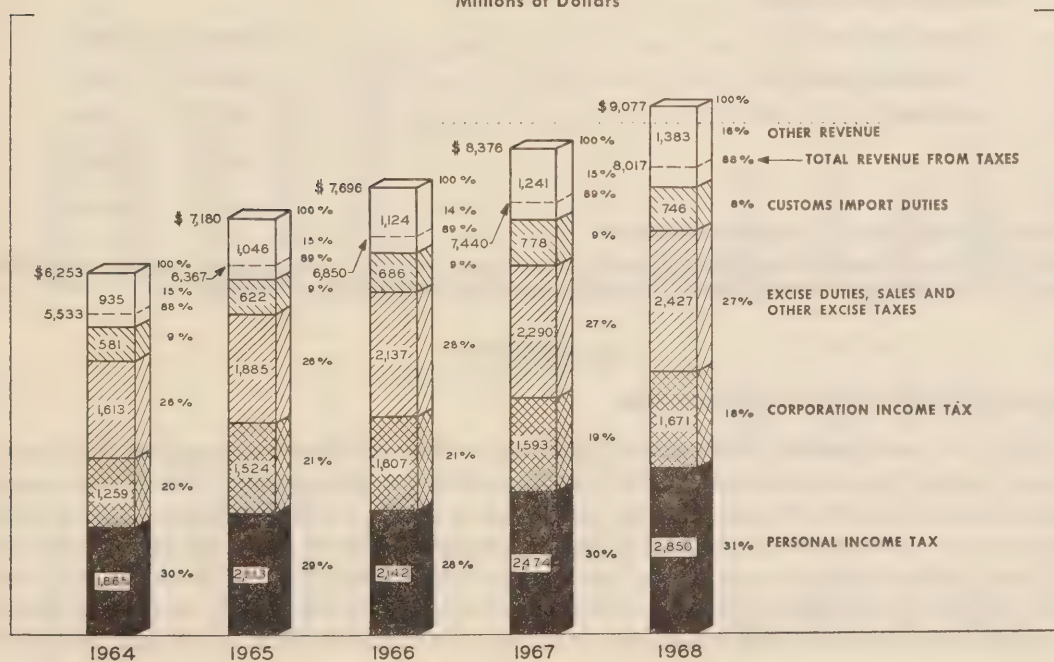


TABLE 6
BUDGETARY REVENUE BY MAJOR SOURCES
(in millions of dollars)

Source	Fiscal year ended March 31				Increase or decrease (—)	
	1968		1967		Amount	Per cent
	Amount	Per cent	Amount	Per cent		
Tax revenue—						
Income tax—						
Personal ^{(1) (2)}	2,849.6	31.4	2,473.8	29.6	375.8	15.2
Corporation ^{(1) (2)}	1,670.6	18.4	1,593.2	19.1	77.4	4.9
On dividends, interest, etc., going abroad	220.5	2.4	203.6	2.4	16.9	8.3
Excise taxes—						
Sales ^{(1) (2)}	1,601.1	17.7	1,513.6	18.1	87.5	5.8
Other ⁽²⁾	337.0	3.7	315.6	3.8	21.4	6.8
Customs import duties ⁽²⁾	746.4	8.2	777.6	9.3	—31.2	—4.0
Excise duties ⁽²⁾	488.6	5.4	461.0	5.5	27.6	6.0
Estate tax	102.2	1.1	101.1	1.2	1.1	1.1
Other taxes	0.3		0.2		0.1	50.0
	8,016.3	88.3	7,439.7	89.0	576.6	7.8
Non-tax revenue—						
Return on investments	612.3	6.8	519.1	6.2	93.2	18.0
Post office—net postal revenue	281.6	3.1	253.3	3.0	28.3	11.2
Other non-tax revenue	166.4	1.8	146.1	1.8	20.3	13.9
	1,060.3	11.7	918.5	11.0	141.8	15.4
Total budgetary revenue ⁽³⁾	9,076.6	100.0	8,358.2	100.0	718.4	8.6

	1967-68	1966-67
⁽¹⁾ Excluding credits to:		
The old age security fund—		
Personal income tax	800.1	576.6
Corporation income tax	150.0	149.5
Sales tax	544.5	559.5
	1,494.6	1,285.6

⁽²⁾Net after deduction of refunds and drawbacks.

⁽³⁾Solicitor General vote 15, Appropriation Act No. 3, 1967 gave authority to credit thereto revenue arising from services provided thereunder. For purposes of comparison the 1966-67 total has been adjusted.

TAX REVENUE

Federal-provincial fiscal arrangements

Under fiscal arrangements, that became operative in 1962, the federal government withdrew in part from the field of direct taxation and left the vacated area to the provinces. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same way as for federal income tax purposes. To allow for the imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces except

Quebec by 24 per cent in 1966 and 28 per cent in 1967 and 1968. For 1966 the abatement of federal income tax otherwise payable in the Province of Quebec was 47 per cent; for 1967 and 1968, the abatement was 50 per cent. These higher abatements for Quebec are in compensation of the fact that the payment of youth allowances and the full cost of certain programs which are supported jointly by federal and provincial governments in the other provinces have been assumed by that province. For the year 1966 the federal corporation income tax rates were abated by 9 percentage points for taxable income earned in a province other than Quebec and by 10 percentage points for taxable income earned in Quebec. For 1967 and 1968 the abatement was 10 percentage points for all provinces. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

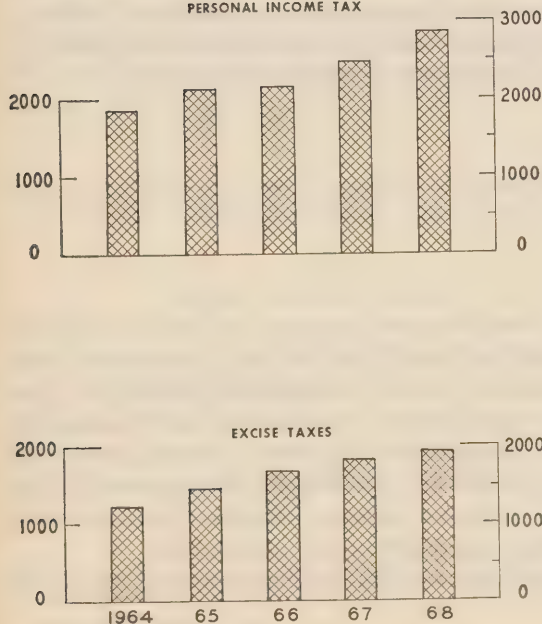
Under these collection agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts of assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

Under the present fiscal arrangements, the federal government agreed to abate its estate tax by 50 per cent in the fiscal years 1962-63 and 1963-64, and by 75 per cent thereafter, in any province that imposed its own succession duties. To a province that did not wish to re-enter the succession duty field the federal government agreed to pay 50 per cent of the federal estate tax revenue from the province in 1962-63 and 1963-64 and 75 per cent thereafter. During 1962-63, Quebec and Ontario collected their own succession duties while the other provinces received a payment in lieu of imposing duties. Starting in 1963-64 British Columbia joined Ontario and Quebec in imposing its own succession duties. When the estate tax abatement was raised to 75 per cent in 1964-65, British Columbia increased its succession duty rates accordingly but Quebec and Ontario preferred to take in lieu of the extra abatement a payment equivalent to 25 per cent of the federal estate tax in those provinces. This arrangement also carried into 1965-66, 1966-67 and 1967-68.

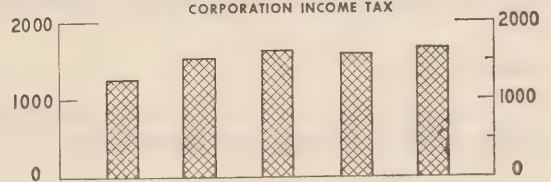
PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31
Millions of Dollars

PERSONAL INCOME TAX



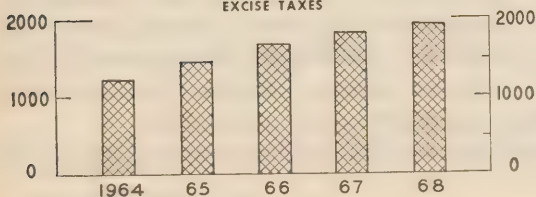
CORPORATION INCOME TAX



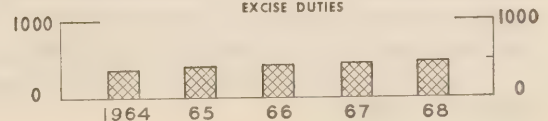
CUSTOMS DUTIES



EXCISE TAXES



EXCISE DUTIES



Tax on personal income

In 1967-68 personal income tax was again the largest source of government revenue. Its yield (excluding the old age security tax) was \$2,850 million or 31 per cent of all budgetary revenue compared with \$2,474 million or 30 per cent in 1966-67. The increase of \$376 million was due mainly to a higher level of personal incomes in 1967-68 and partly due to a temporary surtax of 3 per cent on the basic tax in excess of \$200. This temporary surtax applied in respect of tax imposed on 1968 and 1969 income.

In addition to the federal revenue, \$961 million was allocated to the provincial tax collection agreements account under the terms of federal-provincial fiscal arrangements compared with \$697 million in 1966-67.

The tax on personal incomes levied under the Old Age Security Act and credited to the old age security fund was \$800 million compared with \$576 million in 1966-67. This increase of \$224 million was due in part to higher levels of personal income in 1967-68 and in part to the fact that the maximum amount payable on account of this levy was raised from \$120 to \$240 per year effective January 1, 1967.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding the old age security tax) was \$1,671 million or 18 per cent of total budgetary revenue compared with \$1,593 million or 19 per cent in 1966-67. The increase of \$78 million was due mainly to the termination of the accelerated depreciation programs at the end of 1966 and early in 1967 and to the three year curtailment of capital cost allowances for certain classes of assets purchased between March 30, 1966 and April 1, 1967.

In addition to the federal revenue, \$167 million was allocated to the provincial tax collection agreements account under terms of federal-provincial fiscal arrangements compared with \$132 million in 1966-67.

The tax on incomes of corporations levied under the Old Age Security Act and credited to the old age security fund was \$150 million, the same amount as in 1966-67.

Taxes on dividends, interest, etc., going abroad

Revenue in this category was derived from taxes withheld from payments of dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1967-68 were \$221 million, an increase of \$17 million or 8 per cent over the 1966-67 total.

Excise taxes

Excise taxes totalled \$1,938 million, 21 per cent of total budgetary revenue compared with \$1,829 million or 22 per cent in 1966-67.

Sales tax

From a revenue viewpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the old age security tax) were \$1,601 million or 18 per cent of all budgetary revenue, \$88 million or 6 per cent higher than the 1966-67 receipts of \$1,514 million. The increase was due in large part to an increase from 11 per cent to 12 per cent effective January 1, 1967, in the rate of the tax. The increase did not apply to production machinery and equipment and building materials. Partially offsetting the revenue gain from this rate change was an exemption for drugs effective September 1, 1967 and the reduction of the rate of sales tax on production machinery and equipment to 6 per cent on April 1, 1967 and elimination of the tax on June 2, 1967.

The tax on sales levied under the Old Age Security Act was \$545 million compared with \$560 million in 1966-67.

TABLE 7
(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1968	1967	Amount	Per cent
Sales tax.....	2,145.6	2,073.1	72.5	3.5
<i>Less</i> old age security tax transferred to the old age security fund.....	-544.5 1,601.1	-559.5 1,513.6	15.0 87.5	2.7 5.8
Other excise taxes—				
Automobiles.....	(1)	(1)		
Cigarettes, tobacco and cigars.....	266.7	251.4	15.3	6.1
Jewellery, watches, ornaments, etc.....	10.2	8.9	1.3	3.4
Matches and lighters.....	1.2	1.2		
Television sets, radios, tubes and phonographs.....	32.6	31.2	1.4	4.5
Toilet preparations.....	17.9	15.5	2.4	15.5
Wines.....	5.3	4.8	0.5	10.4
Sundry commodities.....	1.5	1.2	0.3	25.0
Interest and penalties.....	2.2	1.9	0.3	15.8
<i>Less</i> refunds.....	-0.6 337.0	-0.5 315.6	-0.1 21.4	-20.0 6.8
	1,938.1	1,829.2	108.9	6.0

(1) Less than \$50,000.

Other excise taxes

The yield from excise taxes levied under the Excise Tax Act, other than the general sales tax was \$337 million, \$21 million more than in 1966-67. The increase was due in part to increased rates in the excise taxes on wines and tobacco products.

Customs import duties

Receipts from this source totalled \$746 million compared with \$778 million in 1966-67.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products were levied under the Excise Tax Act.) Net receipts in 1967-68 were \$489 million compared with \$461 million in 1966-67. The increase of \$28 million was due in part to increased rates of duty during the year.

TABLE 8
(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (—)	
	1968	1967	Amount	Per cent
Cigarettes, tobacco and cigars.....	194.6	196.4	-1.8	-0.9
Spirits.....	180.5	158.2	22.3	14.1
Beer.....	120.2	113.3	6.9	6.1
Licences.....	(1)	(1)		
	495.3	467.9	27.4	5.9
<i>Less</i> refunds and drawbacks.....	-6.7	-6.9	0.2	2.9
	488.6	461.0	27.6	6.0

(1) Less than \$50,000.

Gross receipts of \$301 million from duties on alcoholic beverages consisted of \$181 million in respect of spirits and \$120 million in respect of beer and were \$29 million higher than collections of \$272 million in 1966-67 of which \$158 million was in respect of spirits and \$114 million in respect of beer.

Gross receipts of \$195 million from duties on tobacco products were \$1 million less than in 1966-67.

Refunds and drawbacks of \$7 million resulted in net excise duty collections of \$489 million in 1967-68. In 1966-67 refunds and drawbacks were also \$7 million and net receipts were \$461 million.

Estate tax

Revenue in this category was derived under the Estate Tax Act. Net receipts of \$102 million were \$1 million more than in 1966-67.

Other taxes

Revenue under this heading during the fiscal year was \$300 thousand compared with \$200 thousand in the previous fiscal year.

NON-TAX REVENUE

Non-tax revenue totalled \$1,060 million in 1967-68, \$142 million or 15 per cent higher than in 1966-67. The main changes were increases of \$93 million in return on investments and \$28 million in net postal revenue.

Under the authority of Solicitor General vote 15, Appropriation Act No. 3, 1967, certain revenue collected during 1967-68 under policing agreements and deductions from pay of members of the Royal Canadian Mounted Police, amounting to \$31 million, were applied against current expenditure. To reflect comparative figures, 1966-67 figures have been adjusted accordingly.

TABLE 9
(in millions of dollars)

NON-TAX REVENUE	Fiscal year ended March 31		Increase or decrease (—)	
	1968	1967	Amount	Per cent
Return on investments.....	612.3	519.1	93.2	18.0
Post Office—net postal revenue.....	281.6	253.3	28.3	11.2
Refunds of previous years' expenditure.....	21.7	17.2	4.5	26.2
Services and service fees.....	58.9	48.8	10.1	20.7
Proceeds from sales.....	18.5	21.0	—2.5	—11.9
Privileges, licences and permits.....	41.6	38.8	2.8	7.2
Bullion and coinage.....	10.7	5.4	5.3	98.1
Premium, discount and exchange.....		0.2	—0.2	—100.0
Other.....	15.0	14.7	0.3	2.4
	1,060.3	918.5	141.8	15.4

Return on investments

Income derived from loans and advances made by the government and from investments by the government in productive or earning assets totalled \$612 million in 1967-68. In 1966-67 receipts were \$519 million.

TABLE 10
(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Loans to, and investments in, Crown corporations—			
Atomic Energy of Canada Limited.....	0.8	0.6	0.2
Bank of Canada—profits.....	177.0	150.6	26.4
Canada Deposit Insurance Corporation.....	0.2		0.2
Canadian Broadcasting Corporation.....	3.8	2.2	1.6
Canadian Commercial Corporation—net profit.....	0.1	0.2	—0.1
Canadian Corporation for the 1967 World Exhibition.....	9.9	3.5	6.4
Canadian Dairy Commission.....	0.9		0.9
Canadian National Railways.....	22.5	16.4	6.1
Canadian Overseas Telecommunication Corporation.....	2.5	2.5	
Central Mortgage and Housing Corporation—			
Interest on debentures.....	156.7	124.1	32.6
Net profit.....	6.6	5.6	1.0
	163.3	129.7	33.6
Crown Assets Disposal Corporation.....	0.2	1.0	—0.8
Eldorado Mining and Refining Limited.....		1.0	—1.0
Export Credits Insurance Corporation.....	9.5	7.8	1.7
Farm Credit Corporation.....	34.6	29.1	5.5
National Capital Commission.....	3.8	3.8	
National Harbours Board.....	1.4	1.7	—0.3
Northern Canada Power Commission.....	3.8	3.1	0.7
Northern Ontario Pipe Line Crown Corporation.....	0.7		0.7
Polymer Corporation Limited.....	2.6	4.5	—1.9
The St. Lawrence Seaway Authority.....	10.8	13.8	—3.0
	448.4	371.5	76.9
Other loans and investments—			
United Kingdom.....	21.2	21.6	—0.4
Other national governments.....	3.9	4.1	—0.2
Provincial governments.....	0.6	0.8	—0.2
Exchange fund account.....	55.2	60.6	—5.4
Interest-bearing deposits with chartered banks.....	23.4	24.2	—0.8
Municipal Development and Loan Board.....	12.7	5.9	6.8
Defence production revolving fund—interest on investments.....	0.8	2.5	—1.7
Queen's Printer's advance account—net profit.....	0.6	0.6	
Canadian government supply services revolving fund—net profit..	0.7	(1)	0.7
Securities investment account.....	17.0	3.7	13.3
Soldier and general land settlement loans and veterans land act advances.....	13.0	10.6	2.4
Investments in United States dollar securities issued by other than the government of Canada.....	6.6	7.9	—1.3
International bank for reconstruction and development.....	2.0	0.4	1.6
Investments held for retirement of debt.....	0.3	0.1	0.2
Miscellaneous.....	5.9	4.6	1.3
	163.9	147.6	16.3
	612.3	519.1	93.2

(1) Less than \$50,000.

Loans to, and investments in, Crown corporations

Receipts from Crown corporations at \$448 million were \$77 million more than in the previous year. The main changes were increases of \$34 million in payments by the Central Mortgage and Housing Corporation and \$26 million in the Bank of Canada profits paid to the government.

Bank of Canada profits paid to the government were \$177 million compared to \$151 million in 1966-67 and Central Mortgage and Housing Corporation paid \$164 million compared with \$130 million.

Other receipts included \$23 million in interest from the Canadian National Railways (\$17 million in 1966-67), \$35 million in interest from the Farm Credit Corporation (\$29 million in 1966-67) and \$11 million in interest from The St. Lawrence Seaway Authority (\$14 million in 1966-67).

Other loans and investments

The yield from other loans and investments at \$164 million was \$16 million more than the 1966-67 total. The main changes were increases of \$13 million in earnings of the securities investment account and \$7 million in interest on loans to the Municipal Development and Loan Board and a decrease of \$5 million in profits from the exchange fund account.

Earnings of the securities investment account were \$17 million compared with \$4 million in 1966-67, interest on loans to the Municipal Development and Loan Board was \$13 million compared with \$6 million and profits from the exchange fund account were \$55 million compared with \$61 million.

Other receipts included \$21 million in interest from loans to the United Kingdom (the same as in 1966-67), interest of \$23 million from deposits with chartered banks (\$24 million in 1966-67) \$13 million in interest on soldier and general land settlement loans and veterans land act advances (\$11 million in 1966-67) and \$7 million in interest on investments in United States dollar securities (\$8 million in 1966-67).

Post office revenue

Gross receipts from post office operations were \$327 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc. in the amount of \$45 million brought net revenue to \$282 million. In 1966-67 gross revenue was \$295 million, authorized disbursements were \$42 million and net revenue was \$253 million.

TABLE 11
(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Postage—			
In Canada	307.1	277.0	30.1
From foreign countries	6.4	5.2	1.2
Commission on money orders	9.4	9.2	0.2
Rental of post office boxes	2.5	2.4	0.1
Other	1.7	1.6	0.1
	327.1	295.4	31.7
Less—			
Salaries and allowances—			
Revenue post offices	—11.9	—11.8	—0.1
Semi-staff post offices	—21.7	—19.4	—2.3
Sub-post offices	—5.9	—5.5	—0.4
Transit charges to or through foreign countries	—4.3	—3.8	—0.5
Other	—1.7	—1.6	—0.1
	—45.5	—42.1	—3.4
	281.6	253.3	28.3

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1967-68 (excluding the \$45 million charged directly to revenue) were \$302 million. As net revenue was \$282 million there was a net operating deficit of \$20 million. The higher receipts in 1967-68 resulted from increased postal rates. The increase in costs was due mainly to higher salary rates and to normal staff growth.

However, in making this comparison, it should be noted that the total shown for post office revenue does not reflect any receipts for the franking privilege covering parliamentary and depart-

mental mail or for certain miscellaneous services provided for other government departments and agencies, nor does the total shown for operating expenses reflect any charges for premises occupied by the Post Office Department or for accounting and miscellaneous services provided by other departments.

Refunds of previous years' expenditure

Refunds received in 1967-68 of expenditure made in prior years totalled \$22 million compared with \$17 million in 1966-67.

The Department of National Defence received \$7 million of which \$2 million was due to cost audits and \$2 million to adjustments on contracts with the United States government and the Department of Veterans Affairs received \$7 million in refunds of veterans pensions, allowances and re-establishment credits.

TABLE 12
(in millions of dollars)

REFUNDS OF PREVIOUS YEARS' EXPENDITURE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Department of National Defence—			
Adjustment of contracts with United States Government.....	2.4	1.0	1.4
Adjustments due to cost audits.....	1.5	1.6	—0.1
Sundries.....	2.8	2.7	0.1
	6.7	5.3	1.4
Veterans pensions, allowances and re-establishment credits.....	6.7	3.5	3.2
Other.....	8.3	8.4	—0.1
	21.7	17.2	4.5

Services and service fees

Revenue from this source was \$59 million compared with \$49 million in 1966-67.

The Department of Transport received \$27 million including fees for air services of \$19 million and fees for marine services of \$8 million; the Department of Agriculture received \$9 million of which \$5 million was for services in connection with the inspection, weighing, storage and elevation of grain and \$2 million for race track supervision; the Department of Finance received \$7 million of which \$6 million was numismatic revenue; the Department of National Health and Welfare received \$5 million including a \$3 million reimbursement by the provinces for treatment of Indians in federal government hospitals; and the Department of Trade and Commerce received \$2 million, mainly from weights and measures and electricity and gas inspection fees.

TABLE 13
(in millions of dollars)

SERVICES AND SERVICE FEES	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Fees for marine services.....	8.2	6.6	1.6
Fees for air services.....	19.0	14.9	4.1
Inspection, weighing and storage of grain.....	5.3	7.0	—1.7
Reimbursement by provinces in connection with hospital insurance plans for treatment of Indians in federal government hospitals....	2.8	4.2	—1.4
Numismatic revenue.....	6.2	1.4	4.8
Inspection of electricity, gas, weights and measures.....	2.2	2.3	—0.1
Supervision of race tracks.....	1.9	1.9	
Other.....	13.3	10.5	2.8
	58.9	48.8	10.1

Proceeds from sales

Proceeds from sales totalled \$19 million in 1967-68 compared with \$21 million in the previous year.

The Department of Defence Production received \$5 million from the sale of surplus Crown assets, Central Mortgage and Housing Corporation received \$4 million from sales of properties and the Department of Public Printing and Stationery received \$3 million from sales of publications. Comparable amounts received in 1966-67 were \$6 million, \$4 million and \$2 million, respectively.

TABLE 14
(in millions of dollars)

PROCEEDS FROM SALES	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Sale of surplus Crown assets—			
Crown Assets Disposal Corporation.....	4.6	5.8	—1.2
Central Mortgage and Housing Corporation.....	3.5	3.8	—0.3
Agreements of sale of Crown assets	(1) 1.1	10.7	—1.1
Materials and supplies, National Defence.....	8.1	0.5	—2.6
Publications, Queen's Printer.....	0.2	2.1	—0.3
Meals, National Defence.....	3.1	0.9	1.0
Sale of livestock and produce, Agriculture.....	0.7	1.2	—0.2
Other.....	1.2	5.6	—0.4
	5.2		
	18.5	21.0	—2.5

(1) Less than \$50,000.

Privileges, licences and permits

Revenue from this category was \$42 million compared with \$39 million in 1966-67.

Rentals totalled \$13 million (\$14 million in the previous year) and included \$6 million received by the Department of Transport of which \$5 million was in connection with air services, \$4 million received by the Department of Public Works from public buildings and \$1 million received by the Department of Indian Affairs and Northern Development.

Fees, licences and permits totalled \$13 million, approximately the same as in 1966-67. The Department of Indian Affairs and Northern Development received \$6 million of which \$2 million was from fees, leases and royalties in respect of oil, gas and gold and \$1 million from transient motor vehicle licences; and \$3 million was received by the Department of Transport, mainly in connection with private commercial broadcasting stations.

Concessions accounted for \$9 million (\$7 million in 1966-67) mainly by the Department of Transport in connection with air services.

Patents, trade marks, copyrights, etc., amounted to \$5 million (\$4 million in 1966-67) received by the Department of Consumer and Corporate Affairs.

TABLE 15
(in millions of dollars)

PRIVILEGES, LICENCES AND PERMITS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Rentals.....	12.9	13.5	—0.6
Fees, licences and permits.....	13.4	13.5	—0.1
Concessions.....	9.2	7.1	2.1
Patents, trade marks, copyrights, etc.....	5.2	4.2	1.0
Sundries.....	0.9	0.5	0.4
	41.6	38.8	2.8

Bullion and coinage

The Royal Canadian Mint realized \$11 million from its operations in respect of bullion and coinage compared with \$5 million in 1966-67.

This profit represents mainly the face value of coin issued to the Bank of Canada and the value of bullion, medals, etc., sold, less the cost of metals purchased for coinage and medal purposes, and less the face value of coin withdrawn from circulation. It consists of a net gain of \$7 million on silver bullion and coinage (\$3 million in 1966-67), \$2 million on bronze coinage (\$1 million in 1966-67), \$2 million from nickel coinage (\$400 thousand in 1966-67) and small amounts from gold refining, gold refining charges and gold handling charges.

In addition to the profit on bullion and coinage, the Mint also realized a profit of \$7 million from sales of coin sets which is recorded under the category "services and service fees".

TABLE 16
(in millions of dollars)

BULLION AND COINAGE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Royal Canadian Mint—			
Gold—refining charges, gain in refining and handling charges . . .	0.3	0.3	
Silver—net gain on bullion and coinage	6.6	3.3	3.3
Nickel—net gain on coinage	1.8	0.4	1.4
Bronze—net gain on coinage	2.0	1.4	0.6
	10.7	5.4	5.3

Premium, discount and exchange

These transactions resulted in a net expenditure of \$615 thousand compared with a net revenue of \$242 thousand in 1966-67.

Other non-tax revenue

Other non-tax revenue totalled \$15 million approximately the same amount as in 1966-67.

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by Parliament in the annual appropriation acts, substantial payments are made under authority of other acts which authorize expenditures out of the consolidated revenue fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it was granted, as provided by section 35 of the Financial Administration Act.

The following is a summary of budgetary expenditure provided under the authority of the annual appropriation acts and various statutory authorities for the fiscal year ended March 31, 1968. A statement in greater detail, classified by departments, is given in section 8 of this volume.

TABLE 17
SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1968
(in millions of dollars)

	Appropriations		Utilized	Unexpended balances	
	Carried forward from 1966-67	1967-68		Lapsed	Carried forward ⁽¹⁾
Voted.....	52.5	⁽²⁾ 5,805.3	5,619.9	189.7	48.2
Statutory.....		4,251.5	4,251.5		
Total.....	52.5	10,056.8	9,871.4	189.7	48.2

⁽¹⁾ Available for expenditure in 1968-69.

⁽²⁾ In addition, parts of appropriations in the amount of \$0.2 million and expenditures in the same amount were transferred to "other loans and investments".

The Estimates for 1967-68 covering budgetary expenditures and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1967-68
(in millions of dollars)

Main.....	5,413
Supplementary A.....	49
Supplementary B.....	62
Supplementary C.....	282
	<u>5,806</u>

APPROPRIATIONS ACTS FOR THE FISCAL YEAR 1967-68
(in millions of dollars)

Appropriation Act No. 3, 1967.....	515
Appropriation Act No. 4, 1967.....	937
Appropriation Act No. 5, 1967.....	2,327
Appropriation Act No. 6, 1967.....	806
Appropriation Act No. 7, 1967.....	939
Appropriation Act No. 1, 1968.....	282
	<u>5,806</u>

In addition an amount of \$53 million was carried forward from 1966-67 for expenditure in 1967-68 in accordance with provisions made in the original appropriations.

Disbursements during 1967-68, under authority of these appropriations, amounted to \$5,620 million. Consequently, \$238 million, or about 4 per cent of the amount provided by the appropriation acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$190 million lapsed in accordance with section 35 of the Financial Administration Act and \$48 million was available for expenditure in 1968-69 in accordance with provisions of the appropriation acts.

Budgetary expenditures during 1967-68 under the authority of statutes authorizing payments from the consolidated revenue fund for specific purposes without further appropriations amounted in the aggregate to \$4,252 million representing approximately 43 per cent of the total of \$9,872 million for all budgetary expenditures. A comparative summary of these statutory expenditures by principal classes is shown in the following table:

TABLE 18
SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Interest and public debt charges.....	1,300.8	1,190.5	110.3
Subsidy and fiscal arrangements payments to provinces ⁽¹⁾	730.8	509.6	221.2
Family and youth allowances.....	608.2	603.2	5.0
Government contributions under the Hospital Insurance and Diagnostic Services Act.....	468.6	397.4	71.2
Canada assistance plan.....	225.6	10.5	215.1
Amortization of deferred charges.....	138.5	132.2	6.3
Payments under the National Transportation Act ⁽²⁾	126.0	5.1	120.9
Government's contributions to superannuation accounts.....	122.2	106.4	15.8
Post secondary education payments ⁽³⁾	108.0	28.4	79.6
Government's contribution to the unemployment insurance fund.....	69.5	68.8	0.7
Trans-Canada highway contributions to provinces ⁽⁴⁾	64.7	63.0	1.7
Health resources fund.....	32.7	4.7	28.0
Assistance re storage costs of grain.....	32.2	30.4	1.8
Payments in connection with the movement of coal ⁽⁵⁾	22.6	22.4	0.2
Atlantic development board.....	18.6	29.6	-11.0
Old age assistance, disabled persons allowances and blind persons allowances.....	18.3	38.1	-19.8
Emergency gold mining assistance.....	15.2	15.0	0.2
Unemployment assistance.....	6.1	143.3	-137.2
Municipal development and loan board—forgiveness of indebtedness ⁽⁶⁾	1.2	22.8	-21.6
	4,109.8	3,421.4	688.4
All other statutory expenditures.....	141.7	85.8	55.9
	4,251.5	3,507.2	744.3

⁽¹⁾ In addition \$6.7 million was charged to budgetary expenditure in 1967-68 as provided by Department of Finance vote 5 and \$6 million in 1966-67 as provided by Department of Finance vote 5.

⁽²⁾ In addition \$115.8 million was charged to budgetary expenditure in 1966-67 as provided by Department of Transport votes 83a and 84a.

⁽³⁾ In addition \$58.7 million was charged to budgetary expenditure in 1966-67 as provided by Department of the Secretary of State vote 27a.

⁽⁴⁾ In addition \$18 million was charged to budgetary expenditure in 1966-67 as provided by Department of Public Works vote 57a.

⁽⁵⁾ In addition \$10.8 million was charged to budgetary expenditure in 1967-68 as provided by Department of Energy, Mines and Resources vote 92 and \$15.4 million in 1966-67 as provided by vote 105c.

⁽⁶⁾ In addition \$16.2 million was charged to budgetary expenditure in 1967-68 as provided by Department of Finance vote 46c and \$18.9 million in 1966-67 as provided by vote 50b.

EXPENDITURE

Budgetary expenditure was \$9,872 million in 1967-68 compared with \$8,780 million in 1966-67, an increase of \$1,092 million or 12 per cent.

Defence expenditure of \$1,813 million was again the largest category accounting for 18 per cent of total expenditure and was \$117 million more than in 1966-67 when it was \$1,696 million or 19 per cent of total expenditure.

Non-defence expenditure amounted to \$8,059 million, an increase of \$975 million or 14 per cent over the 1966-67 expenditure of \$7,084 million. The main changes were increases of \$313 million in expenditures of the Department of Finance, \$172 million in expenditures of the Department of National Health and Welfare, \$101 million in expenditures of the Department of Manpower and Immigration, \$56 million in expenditures of the Department of the Secretary of State and \$46 million in expenditures of the Department of Agriculture.

More detailed information is given in subsequent paragraphs of this section.

A comparative summary of budgetary expenditure, classified by department, is presented for 1967-68 and 1966-67 fiscal years in the following table:

TABLE 19
STATEMENT OF BUDGETARY EXPENDITURE BY DEPARTMENTS
(in millions of dollars)

	Fiscal year ended March 31				Increase or decrease (—)	
	1968		1967		Amount	Per cent
	Amount	Per cent	Amount	Per cent		
Defence expenditure—						
National Defence.....	1,753.5	17.8	1,640.4	18.7	113.1	6.9
Defence Production ⁽¹⁾	26.0	0.3	24.9	0.3	1.1	4.4
Industry ⁽²⁾	33.5	0.3	30.6	0.3	2.9	9.5
	1,813.0	18.4	1,695.9	19.3	117.1	6.9
Non-defence expenditure—						
Agriculture.....	277.1	2.8	230.7	2.6	46.4	20.1
Atomic Energy.....	69.3	0.7	60.2	0.7	9.1	15.1
Canadian Broadcasting Corporation....	143.3	1.4	115.2	1.3	28.1	24.4
Central Mortgage and Housing Corpora- tion.....	23.1	0.2	20.1	0.2	3.0	14.9
Dominion Bureau of Statistics.....	22.5	0.2	26.6	0.3	-4.1	-15.4
Energy, Mines and Resources.....	138.1	1.4	130.2	1.5	7.9	6.1
External Affairs.....	215.7	2.2	230.5	2.6	-14.8	-6.4
Finance.....	2,148.9	21.8	1,836.0	20.9	312.9	17.0
Fisheries.....	51.7	0.5	41.5	0.5	10.2	24.6
Forestry and Rural Development.....	81.1	0.8	66.5	0.8	14.6	22.0
Indian Affairs and Northern Develop- ment.....	231.4	2.3	197.4	2.3	34.0	17.2
Industry.....	84.7	0.9	47.9	0.5	36.8	76.8
Justice.....	15.4	0.2	12.2	0.1	3.2	26.2
Labour.....	10.9	0.1	24.9	0.3	-14.0	-56.2
Legislation.....	18.3	0.2	17.8	0.2	0.5	2.8
Manpower and Immigration.....	421.6	4.3	320.4	3.7	101.2	31.6
National Health and Welfare.....	1,488.3	15.1	1,315.9	15.0	172.4	13.1
National Research Council including the Medical Research Council.....	121.7	1.2	94.7	1.1	27.0	28.5
National Revenue.....	115.1	1.2	105.9	1.2	9.2	8.7
Post Office.....	301.8	3.1	268.5	3.1	33.3	12.4
Public Works.....	308.6	3.1	294.4	3.4	14.2	4.8
Secretary of State.....	189.9	1.9	133.8	1.5	56.1	41.9
Solicitor General.....	153.5	1.6	144.3	1.6	9.2	6.4
Trade and Commerce.....	81.4	0.8	73.5	0.8	7.9	10.7
Transport.....	606.9	6.1	568.2	6.5	38.7	6.8
Treasury Board.....	158.6	1.6	153.4	1.7	5.2	3.4
Unemployment Insurance Commission..	107.1	1.1	106.1	1.2	1.0	0.9
Veterans Affairs.....	400.8	4.1	390.8	4.5	10.0	2.6
All Other Departments.....	71.6	0.7	56.2	0.6	15.4	27.4
	8,058.4	81.6	7,083.8	80.7	974.6	13.8
Total budgetary expenditure ⁽³⁾	9,871.4	100.0	8,779.7	100.0	1,091.7	12.4

⁽¹⁾ Does not include non-defence expenditure which is included in "All Other Departments".

⁽²⁾ Does not include non-defence expenditure.

⁽³⁾ Solicitor General vote 15, Appropriation Act No. 3, 1967 gave authority to credit thereto revenue arising from services provided thereunder. For purposes of comparison the 1966-67 figures have been adjusted.

TABLE 20
BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
(in millions of dollars)

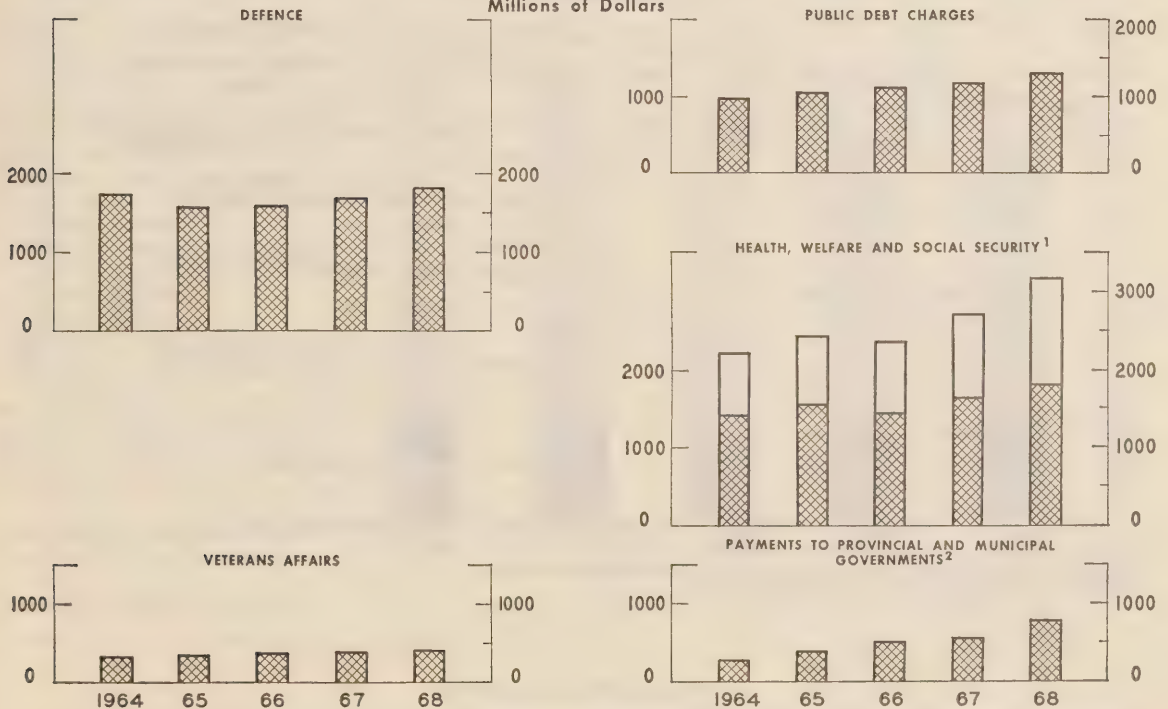
	Fiscal year ended March 31									
	1964		1965		1966		1967		1968	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Defence.....	1,730.0	25.2	1,585.7	22.0	1,595.2	20.6	1,695.9	19.3	1,813.0	18.4
Health, welfare and social security ⁽¹⁾	1,410.6	20.5	1,558.7	21.6	1,458.1	18.8	1,635.8	18.6	1,805.2	18.3
Public debt charges.....	993.7	14.5	1,051.3	14.6	1,110.9	14.4	1,190.5	13.6	1,300.8	13.2
Payments to provincial and municipal governments ⁽²⁾	290.3	4.2	399.0	5.5	508.3	6.6	559.5	6.4	788.4	8.0
Veterans affairs.....	332.8	4.8	352.1	4.9	369.3	4.8	390.8	4.5	400.8	4.1
Transportation and communication.....	785.6	11.4	883.2	12.2	977.3	12.6	1,082.1	12.3	1,138.3	11.5
Resources and industrial development....	601.9	8.8	576.4	8.0	693.6	9.0	853.2	9.7	1,087.3	11.0
Education.....	175.1	2.5	138.4	1.9	198.3	2.6	329.7	3.7	444.1	4.5
International co-operation.....	72.2	1.1	103.8	1.4	119.5	1.5	192.2	2.2	176.5	1.8
General government.....	445.8	6.7	504.1	7.2	643.5	8.5	769.9	8.8	815.3	8.2
Unclassified.....	18.4	0.3	48.4	0.7	43.2	0.6	80.1	0.9	101.7	1.0
	6,856.4	100.0	7,201.1	100.0	7,717.2	100.0	8,779.7	100.0	9,871.4	100.0

(1) Pension payments out of the old age security fund are not included.

(2) Does not include those payments made to provincial and municipal governments for specific purposes.

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31
Millions of Dollars



1. The unshaded areas of the columns in the chart for health, welfare and social security represent pension payments out of old age security fund not charged to budgetary expenditure.

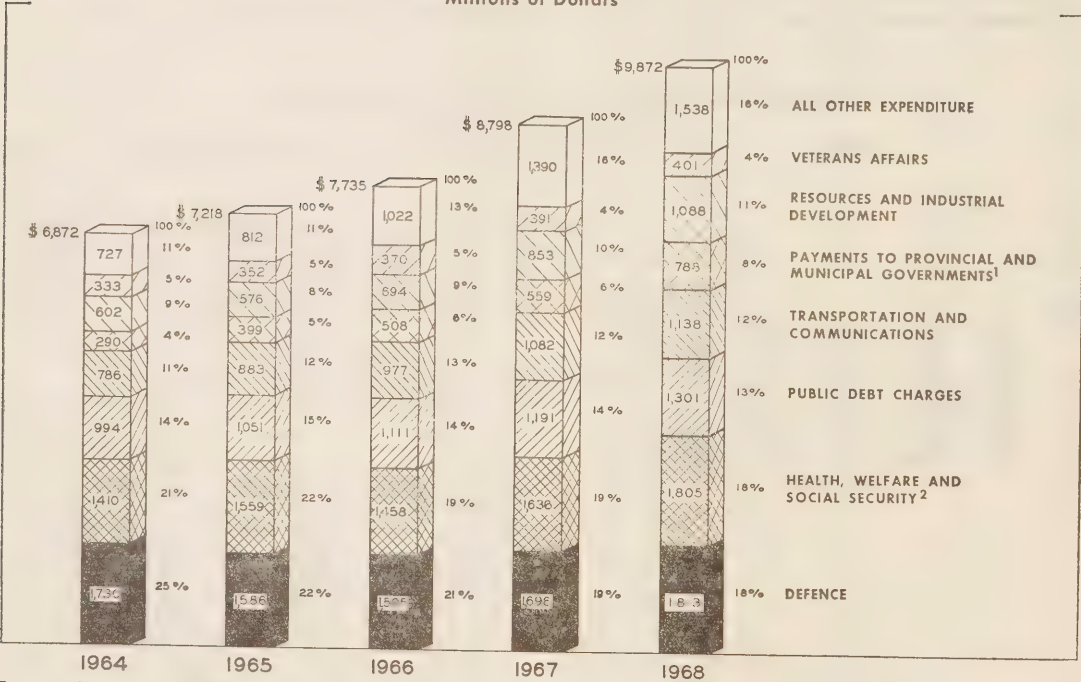
2. Does not include those payments made to provincial and municipal governments for specific purposes.

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units.

In the preceding table a classification of expenditure by major function or purpose is presented. For purposes of comparison, expenditure for the four preceding years has been compiled on the same basis.

In the following table a comparative summary of budgetary expenditure by standard objects is presented for the fiscal years 1967-68 and 1966-67. A more detailed statement of the 1967-68 expenditure by standard objects and special categories as set out in the estimates and classified by departments is presented in section 8 of this volume.

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
Fiscal Years Ended March 31
Millions of Dollars



1. Does not include those payments made to provincial and municipal governments for specific purposes.
2. Does not include pension payments out of the old age security fund.

TABLE 21

BUDGETARY EXPENDITURE BY STANDARD OBJECTS AND SPECIAL CATEGORIES
FOR FISCAL YEAR ENDED MARCH 31
(in millions of dollars)

	Defence		Non-defence		Total	
	1968	1967	1968	1967	1968	1967
Civil salaries and wages..... (1)	214.2	211.2	1,096.9	985.1	1,311.1	1,196.3
Civilian allowances..... (2)	0.9	1.1	24.5	22.2	25.4	23.3
Pay and allowances, defence forces and Royal Canadian Mounted Police..... (3)	696.4	624.1	63.2	57.9	759.6	682.0
Professional and special services..... (4)	57.1	52.0	100.7	88.2	157.8	140.2
Travelling and removal expenses..... (5)	45.3	43.5	49.4	40.9	94.7	84.4
Freight, express and cartage..... (6)	4.2	4.1	7.8	6.1	12.0	10.2
Postage..... (7)	0.8	0.8	7.9	7.2	8.7	8.0
Telephones, telegrams and other communication services..... (8)	19.3	21.9	24.0	20.0	43.3	41.9
Publication of departmental reports and other material (9)	3.0	3.3	15.3	13.3	18.3	16.6
Exhibits, advertising, films, broadcasting and displays (10)	0.7	0.9	36.5	37.0	37.2	37.9
Office stationery, supplies, equipment and furnishings (11)	8.0	7.6	42.6	33.6	50.6	41.2
Materials and supplies..... (12)	106.8	103.4	97.3	86.3	204.1	189.7
Buildings and works, including land—						
Construction or acquisition..... (13)	25.4	26.7	346.8	289.6	372.2	316.3
Repairs and upkeep..... (14)	36.6	40.6	35.8	33.8	72.4	74.4
Rentals..... (15)	7.1	7.0	33.1	22.1	40.2	29.1
Equipment—						
Construction or acquisition..... (16)	274.8	231.9	96.1	101.0	370.9	332.9
Repairs and upkeep..... (17)	142.0	138.3	18.0	18.5	160.0	156.8
Rentals..... (18)	0.4	0.3	10.2	8.3	10.6	8.6
Municipal or public utility services..... (19)	23.0	23.2	63.7	58.0	86.7	81.2
Contributions, grants, subsidies, etc., not included elsewhere..... (20)	65.9	28.6	1,509.3	1,349.6	1,575.2	1,378.2
Pensions, superannuation and other benefits..... (21)	150.0	135.9	176.7	170.7	326.7	306.6
All other expenditures (other than special categories)..... (22)	20.2	51.4	237.4	166.9	257.6	218.3
Interest on public debt, etc..... (23)			1,300.8	1,190.5	1,300.8	1,190.5
Subsidies and special payments to provinces..... (24)			737.5	515.5	737.5	515.5
Family allowances, youth allowances payments and family assistance..... (25)			612.4	606.9	612.4	606.9
Old age assistance, blind persons and disabled persons allowances, unemployment assistance and Canada assistance plan..... (26)			250.0	191.9	250.0	191.9
Veterans disability pensions..... (27)			205.6	195.9	205.6	195.9
Other payments to veterans and dependents..... (28)			114.6	117.2	114.6	117.2
Government's contribution to the unemployment insurance fund..... (29)			69.5	68.8	69.5	68.8
Hospital insurance and general health grants..... (30)			547.3	447.2	547.3	447.2
Trans-Canada highway contributions..... (31)			64.7	81.0	64.7	81.0
Movement of mail by land, air and water..... (32)			86.6	78.5	86.6	78.5
Deficits—government-owned enterprises..... (33)			67.1	43.9	67.1	43.9
Total standard objects and special categories..... (1-33)	1,902.1	1,757.8	8,149.3	7,153.6	10,051.4	8,911.4
Less expenditures recovered..... (34)	-89.1	-61.9	-90.9	-69.8	-180.0	-131.7
Net total budgetary expenditure.....	1,813.0	1,695.9	8,058.4	7,083.8	9,871.4	8,779.7

DEFENCE EXPENDITURE

Defence expenditure was again the largest category of budgetary expenditure and included expenditures of the Department of National Defence and defence expenditures of the Department of

Defence Production and the Department of Industry. The total of \$1,813 million was 18 per cent of the aggregate budgetary expenditure of the government for the year and was \$117 million more than the total of \$1,696 million for 1966-67 when it was 19 per cent of total expenditure.

TABLE 22
(in millions of dollars)

DEFENCE EXPENDITURE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Department of National Defence—			
Defence services—			
Operation and maintenance.....	1,237.4	1,182.5	54.9
Construction or acquisition of buildings, works, land and major equipment.....	277.5	235.1	42.4
Development.....	13.0	17.5	—4.5
Other.....	0.3	0.2	0.1
	1,528.2	1,435.3	92.9
Pensions and other benefits—			
Canadian forces superannuation account—			
Government's contribution.....	58.4	42.6	15.8
Amortization of deferred charges.....	72.6	72.6	
Government's contribution as an employer to the Canada pension plan and the Quebec pension plan.....	8.1	9.9	—1.8
Payments under Parts I-IV of the Defence Services Pension Continuation Act.....	9.3	9.1	0.2
Other.....	0.3	0.3	
	148.7	134.5	14.2
Defence Research.....	50.4	44.2	6.2
Mutual aid to NATO countries including contributions towards military costs of NATO.....	18.0	18.7	—0.7
Defence Construction (1951) Limited.....	2.2	2.2	
Administration and general.....	6.0	5.5	0.5
	1,753.5	1,640.4	113.1
Department of Defence Production ⁽¹⁾ —			
Canada Emergency Measures Organization.....	8.0	9.2	—1.2
Canadian Commercial Corporation.....	2.0		2.0
Canadian Arsenals Limited.....	0.4	1.3	—0.9
Administration and general.....	15.6	14.4	1.2
	26.0	24.9	1.1
Department of Industry ⁽²⁾ —			
Technological capability.....	22.9	22.6	0.3
Payments to assist defence manufacturers with defence plant modernization and establishment of production capacity and qualified sources.....	10.6	8.0	2.6
	33.5	30.6	2.9
	1,813.0	1,695.9	117.1

⁽¹⁾ Does not include non-defence expenditure which is included in "All Other Departments".

⁽²⁾ Does not include non-defence expenditure.

National Defence

Expenditures of the Department of National Defence totalled \$1,754 million in 1967-68, \$113 million more than in 1966-67.

There were increases of \$93 million in outlays for defence services, \$14 million in pensions and other benefits and \$6 million in defence research.

Defence services

Expenditures of \$1,528 million for defence services included \$1,237 million for operation and maintenance, \$278 million for construction or acquisition of buildings, works, land and major equipment and \$13 million for development. In 1966-67 expenditures of \$1,435 million for defence services included \$1,183 million for operation and maintenance, \$235 million for construction or acquisition and \$17 million for development.

In 1967-68 acquisition and construction of buildings and works including land totalled \$24 million compared with \$25 million in 1966-67, major procurement of equipment totalled \$254 million compared with \$210 million, materials and supplies totalled \$104 million compared with \$101 million, pay and allowances including civilian allowances, civil salaries and wages totalled \$871 million compared with \$799 million and repairs and upkeep of equipment totalled \$141 million compared with \$138 million.

TABLE 23
(in millions of dollars)

DEFENCE SERVICES EXPENDITURES BY MAJOR CLASSIFICATIONS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Acquisition and construction of buildings and works including land . . .	23.9	25.1	—1.2
Major procurement of equipment	253.7	210.0	43.7
Materials and supplies	103.7	100.4	3.3
Pay and allowances including civilian allowances, civil salaries and wages	870.8	799.1	71.7
Repairs and upkeep of buildings and works	35.8	39.8	—4.0
Repairs and upkeep of equipment	141.3	137.5	3.8
Other defence expenditures	186.6	185.0	1.6
	<i>1,615.8</i>	<i>1,496.9</i>	<i>118.9</i>
Less payments from special accounts and charges to Mutual Aid	—87.6	—61.6	—26.0
	1,528.2	1,435.3	92.9

Pensions and other benefits

Expenditures under this category totalled \$149 million and included \$131 million in respect of the Canadian forces superannuation account, \$8 million for the government's contribution as an employer to the Canada pension plan and the Quebec pension plan and \$9 million in payments under Parts I-IV of the Defence Services Pension Continuation Act. In 1966-67 expenditures totalled \$135 million of which \$115 million was in respect of the superannuation account, \$10 million for payments under Parts I-IV of the Defence Services Pension Continuation Act and \$10 million for the government's contribution as an employer to the Canada pension plan and the Quebec pension plan.

The government's regular contribution to the Canadian forces superannuation account on the basis of $1\frac{2}{3}$ times the contributions of permanent services personnel amounted to \$58 million in 1967-68 an increase of \$16 million over 1966-67. A further amount of \$73 million, equal to one fifth of the actuarial deficiencies arising from salary increases was also charged to budgetary expenditure in the fiscal year the same as in 1966-67.

Further details of the superannuation account may be found in sections 4 and 7 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

These expenditures totalled \$50 million, an increase of \$6 million over the total of \$44 million for 1966-67.

Costs of operation and maintenance of the defence research board were \$34 million compared with \$30 million in 1966-67 and costs of construction or acquisition of buildings, works, land and equipment of \$9 million were \$4 million more than in the previous fiscal year. In addition, there were expenditures of \$4 million to foster defence research in Canadian industry by supporting applied research programs and \$3 million for the research satellite program; comparable amounts were \$5 million and \$4 million, respectively, in 1966-67.

Mutual aid to NATO countries

These charges of \$18 million consisted of \$6 million for Canada's share of military budgets, \$12 million for Canada's share of infrastructure costs and \$213 thousand for procurement of equipment. In 1966-67 charges of \$19 million consisted of \$8 million for military budgets, \$9 million for infrastructure costs and \$2 million for procurement of equipment.

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$2 million, the same as in 1966-67.

Administration and general

These expenditures totalled \$6 million, \$1 million higher than in 1966-67.

Defence Production

Defence expenditures of the Department of Defence Production, including those for Canadian Arsenals Limited, the Canadian Commercial Corporation and the Canada Emergency Measures Organization, were \$26 million compared with \$25 million in 1966-67.

Payments to assist defence contractors with defence plant modernization and in connection with the establishment of production capacity and qualified sources for production of component parts and materials, which in previous years were included under expenditures of this department, are now included in defence expenditures of the Department of Industry. Previous year's figures have been adjusted for purposes of comparison.

Canada Emergency Measures Organization

Expenditures of the Canada Emergency Measures Organization amounted to \$8 million in 1967-68 and included \$5 million for grants to provinces and municipalities and \$3 million for administration and operation. In 1966-67 expenditures were \$9 million and included \$5 million for grants to provinces and municipalities and \$3 million for administration and operation.

Canadian Commercial Corporation

Payments to the Department of Defence Production for administrative services in respect of this corporation totalled \$2 million in 1967-68. The expenditures for this purpose in the previous year are included in departmental expenditures.

Canadian Arsenals Limited

Payments to Canadian Arsenals Limited in 1967-68 of \$461 thousand were \$1 million less than in 1966-67. These payments were mainly to cover the excess of operating and standby costs over income.

Administration and general

These expenditures totalled \$15 million in 1967-68 compared with \$14 million in 1966-67.

Industry

Defence expenditures of the Department of Industry totalled \$34 million in 1967-68 compared with \$31 million in the previous fiscal year.

Outlays of \$23 million in connection with the government program instituted in 1959-60 of supporting selected defence development programs in order to sustain technological capability in Canadian industry were approximately the same as in the previous year. Payments of \$11 million to assist defence manufacturers with defence plant modernization and establishment of production capacity and qualified sources, which in previous years were included under defence expenditures of the Department of Defence Production, reflected an increase of \$3 million over the 1966-67 total. Previous year's figures have been amended for purposes of comparison.

Cash outlays for defence

In addition to these budgetary expenditures for defence there are other cash outlays which must be considered in arriving at the cost of Canada's defence program.

Under authority of Department of National Defence vote 48, Appropriation Act No. 2, 1966, an account which has been named "surplus Crown assets" is to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment; and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5 million. Expenditures are subject to the approval of Treasury Board for any purposes of the Department of National Defence. During 1967-68 proceeds from sales amounted to \$9 million and expenditures were \$2 million resulting in a balance in the account of \$31 million.

The Department of Defence Production also makes cash disbursements for the procurement of materials for use in the manufacture of defence equipment which are not recorded as budgetary expenditures. For purposes of accounting and control, these amounts are charged to the defence production revolving fund and are treated as assets on the books of the government until they are charged to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment. During 1967-68 purchases of \$35 million exceeded proceeds from sales of \$30 million resulting in a balance of \$39 million as at March 31, 1968.

TABLE 24
(in millions of dollars)

CASH OUTLAYS FOR DEFENCE	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Budgetary expenditures—			
Department of National Defence.....	1,753.5	1,640.4	113.1
Department of Defence Production ⁽¹⁾	26.0	24.9	1.1
Department of Industry ⁽²⁾	33.5	30.6	2.9
	<i>1,813.0</i>	<i>1,695.9</i>	<i>117.1</i>
Disbursements from—			
Surplus Crown assets account.....	-6.8	-15.2	8.4
Defence production revolving fund (net).....	5.0	11.4	-6.4
	<i>-1.8</i>	<i>-3.8</i>	<i>2.0</i>
Net cash outlays for defence.....	1,811.2	1,692.1	119.1

⁽¹⁾ Does not include non-defence expenditure which is included in "All Other Departments".

⁽²⁾ Does not include non-defence expenditure.

NON-DEFENCE EXPENDITURE

Agriculture

Expenditures of the Department of Agriculture amounted to \$277 million in 1967-68, an increase of \$46 million over the total for 1966-67, due mainly to an increase of \$38 million in respect of production and marketing.

TABLE 25
(in millions of dollars)

AGRICULTURE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Production and marketing—			
Agricultural stabilization board—net operating loss.....	139.7	88.7	51.0
Animal and animal products.....	21.6	19.8	1.8
Agricultural products board—net operating loss.....	1.4	5.7	—4.3
Plant and plant products.....	8.5	20.4	—11.9
Contributions to provinces under the Crop Insurance Act.....	2.6	1.3	1.3
Administration and general.....	3.2	2.9	0.3
	177.0	138.8	38.2
Research.....	39.7	35.4	4.3
Land rehabilitation, irrigation and water storage projects.....	21.5	25.0	—3.5
Health of animals.....	18.6	16.1	2.5
Board of grain commissioners.....	9.7	7.8	1.9
Farm Credit Corporation—net operating loss.....	3.8	2.6	1.2
Canadian Dairy Commission.....	0.3	(1)	0.3
Administration and general.....	6.5	5.0	1.5
	277.1	230.7	46.4

(1) Less than \$50,000.

Production and marketing

Outlays for production and marketing were \$177 million, an increase of \$38 million over 1966-67 expenditures.

The Agricultural Commodities Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the agricultural stabilization board and if there is a net loss it shall be charged to a parliamentary appropriation. The 1967-68 net operating loss was \$141 million of which \$140 million was charged to 1967-68 appropriations and \$1 million will be charged to 1968-69 appropriations. The 1966-67 net operating loss of \$89 million was charged to 1966-67 appropriations. The higher loss in 1967-68 was due to higher outlays in payments for the stabilization of prices in respect of milk and milk products which totalled \$132 million compared with \$76 million in 1966-67, partly offset by decreases of \$2 million in deficiency payments, which were \$9 million compared with \$11 million, and \$1 million in costs of trading operations which were \$1 million compared with \$2 million.

Expenditures in respect of animal and animal products were \$22 million and consisted of \$17 million for the livestock division (of which \$11 million was premiums for high grade hog and lamb carcasses), \$3 million for the dairy products division and \$1 million for the poultry division. In 1966-67 expenditures were \$20 million and consisted of \$16 million for the livestock division (of which \$9 million was premiums for high grade hog and lamb carcasses), \$3 million for the dairy products division and \$1 million for the poultry division.

Expenditures in respect of plant and plant products were \$9 million and consisted of \$3 million for the plant products division, \$3 million for the fruit and vegetable division and \$3 million for the plant protection division. In 1966-67 expenditures were \$20 million and consisted of \$13 million for the plant products division (of which \$8 million was contributions to Ontario, Quebec and New Brunswick to assist eligible livestock producers, who were affected by adverse weather conditions, to obtain feed), \$4 million for the fruit and vegetable division and \$3 million for the plant protection division.

The Agricultural Products Board Act provides that the board may with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or agency thereof; (c) buy, sell or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing of agricultural products. It also provides for the establishment in the consolidated revenue fund of the agricultural products board account in which all financial transactions as provided above are recorded. In 1967-68 there was a net operating loss of \$267 thousand in the account which together with a carry over of part of the 1966-67 loss was charged to budgetary expenditure under parliamentary authority. In 1966-67 there was a net operating loss of \$7 million of which \$6 million was charged to budgetary expenditure.

Other expenditures included \$3 million for branch administration and \$3 million in contributions to provinces under the Crop Insurance Act compared with \$3 million and \$1 million respectively in 1966-67.

Research

Costs in respect of research institutes, experimental farms, laboratories, etc. totalled \$40 million, of which \$34 million was for administration, operation and maintenance and \$6 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 expenditures were \$35 million of which \$31 million was for administration, operation and maintenance and \$4 million for construction or acquisition.

Land rehabilitation, irrigation and water storage projects

Expenditures of \$22 million in 1967-68 were \$4 million less than in 1966-67. Costs of administration, operation and maintenance were \$9 million and costs of construction or acquisition of buildings, works, land and equipment were \$12 million compared with \$9 million and \$16 million respectively in 1966-67. The main item of expenditure was in respect of the South Saskatchewan River project which was \$7 million in 1967-68 compared with \$12 million in 1966-67.

Health of animals

Expenditures of the health of animals division were \$19 million and included \$17 million for operation and maintenance costs. In 1966-67 expenditures were \$16 million of which \$15 million was for operation and maintenance.

Board of grain commissioners

Expenditures of \$10 million in respect of the board included \$5 million for inspection and weighing of grain and \$4 million in respect of Canadian government elevators. In 1966-67 expenditures were \$8 million and consisted of \$6 million for inspection and weighing of grain and \$2 million for Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the act.

During the year the corporation had a net operating loss of \$4 million which was charged to budgetary expenditure under parliamentary authority. In 1966-67 a net loss of \$3 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled \$262 thousand compared with \$38 thousand in 1966-67.

Administration and general

These expenditures totalled \$7 million and included \$4 million for departmental administration, \$1 million for the information division and \$1 million for the economics division. In 1966-67 expenditures were \$5 million and included \$3 million for departmental administration, \$1 million for the information division and \$1 million for the economics division.

Atomic Energy

Expenditures by the government in respect of Atomic Energy of Canada Limited and the Atomic Energy Control Board were \$69 million compared with \$60 million in 1966-67.

Atomic Energy of Canada Limited received \$66 million in respect of its research program, of which \$57 million was for operation and maintenance and \$9 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 the company received \$58 million of which \$48 million was for operation and maintenance and \$10 million for construction or acquisition.

The Atomic Energy Control Board received \$3 million, \$1 million more than in the previous fiscal year, mainly for grants in aid of research and investigations.

In addition, loans in the amount of \$33 million were made to Atomic Energy of Canada Limited.

TABLE 26
(in millions of dollars)

ATOMIC ENERGY	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Atomic Energy of Canada Limited—			
Research program—			
Current operation and maintenance.....	56.9	47.7	9.2
Construction or acquisition of buildings, works, land and equipment.....	9.6	10.3	—0.7
	66.5	58.0	8.5
Atomic Energy Control Board—			
Grants for researches and investigations with respect to atomic energy.....	2.5	2.0	0.5
Administration.....	0.3	0.2	0.1
	2.8	2.2	0.6
	69.3	60.2	9.1

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation and charged to bud-
getary expenditure totalled \$143 million in 1967-68 compared with \$115 million in 1966-67.

Grants for net operating requirements of the national broadcasting service were \$140 million,
of which \$7 million was in respect of special programming applicable to centennial celebrations,
compared with \$113 million in 1966-67, of which \$3 million was in respect of special programming
for centennial celebrations.

In addition, loans in the amount of \$21 million were made to the corporation for capital purposes
in 1967-68 and repayments by the corporation were \$3 million.

The financial statements of the corporation for the fiscal year ended March 31, 1968 are shown
in volume III of this report.

TABLE 27
(in millions of dollars)

CANADIAN BROADCASTING CORPORATION	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Grants in respect of the national broadcasting service—			
Net operating requirements.....	139.5	112.4	27.1
International broadcasting service	3.8	2.8	1.0
	143.3	115.2	28.1

Central Mortgage and Housing Corporation

Budgetary expenditure of the government in respect of Central Mortgage and Housing Corporation at \$23 million was \$3 million more than the total of \$20 million in 1966-67. Included in this expenditure are write-offs in the amount of \$8 million of loans, originally made to municipalities and municipal sewerage corporations, which were forgiven by Central Mortgage and Housing Corporation pursuant to section 36G of the National Housing Act.

Contributions of \$10 million to provinces or municipalities for urban renewal were \$2 million higher than in 1966-67.

Losses of \$2 million were sustained by the corporation during the year, as the result of the operation of federal-provincial projects. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

In addition, loans in the amount of \$767 million were made to the corporation during 1967-68 and repayments by the corporation were \$133 million.

TABLE 28
(in millions of dollars)

CENTRAL MORTGAGE AND HOUSING CORPORATION	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Urban renewal.....	9.7	7.9	1.8
Loans forgiven by the corporation.....	7.9	7.9	
Losses sustained—federal-provincial projects	2.4	2.1	0.3
Housing research and community planning.....	3.1	2.2	0.9
	23.1	20.1	3.0

Dominion Bureau of Statistics

Expenditures of the Dominion Bureau of Statistics totalled \$23 million in 1967-68 compared with \$27 million in the previous fiscal year.

Administration and operation expenditures at \$23 million were \$5 million more than in 1966-67 but this increase was more than offset by the fact that the 1967-68 total did not include expenditures for the 1966 quinquennial census which were \$9 million in 1966-67.

TABLE 29
(in millions of dollars)

DOMINION BUREAU OF STATISTICS	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Administration and operation.....	22.5	18.0	4.5
1966 Quinquennial Census of Canada.....		8.5	-8.5
1961 Decennial Census of Canada.....		0.1	-0.1
	22.5	26.6	-4.1

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources including the Dominion Coal Board and the National Energy Board were \$138 million compared with \$130 million in 1966-67.

The increase of \$8 million was due mainly to outlays of \$20 million in respect of research and investigations on water resources compared with \$15 million in 1966-67 and \$20 million in respect of marine surveys and research compared with \$16 million in the previous fiscal year.

TABLE 30
(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Dominion coal board.....	33.6	38.0	-4.4
Research and investigations on water resources.....	20.2	15.0	5.2
Marine surveys and research.....	20.3	16.1	4.2
Emergency gold mining assistance.....	15.2	15.0	0.2
Field and air surveys, mapping and aeronautical charting.....	10.1	8.7	1.4
Geological research.....	9.4	9.8	-0.4
Mining and metallurgical investigations and research.....	7.6	6.8	0.8
Research in astronomy and geophysics.....	5.4	5.4	
Contributions to provinces to assist in the development of roads leading to resources.....	2.7	4.5	-1.8
Subventions pursuant to the Atlantic Provinces Power Development Act in respect of electric power generated from eastern coal.....	2.4	2.8	-0.4
Polar continental shelf.....	1.6	1.9	-0.3
National energy board.....	1.6	1.1	0.5
Cape Breton Development Corporation.....	1.6		1.6
Geographical surveys and research.....	1.1	1.1	
Administration and general.....	5.3	4.0	1.3
	138.1	130.2	7.9

Dominion coal board

This board was constituted under the authority of the Dominion Coal Board Act and is empowered to study, review, and recommend to the Minister, from time to time, such policies and measures it considers necessary respecting the production, importation, distribution and use of coal in Canada. Expenditures in 1967-68 of \$34 million were mainly for subvention payments in connection with the movement of coal under conditions prescribed by the Governor in Council and \$72 thousand in subsidy payments under the act to place Canadian coal used in the manufacture of iron

and steel on a basis of equality with imported coal. In 1966-67 expenditures of \$38 million were mainly subvention payments in connection with the movement of coal and \$82 thousand in subsidy payments.

Research and investigations on water resources

Expenditures of \$20 million were \$5 million more than 1966-67 expenditures of \$15 million.

Administration, operation and maintenance costs were \$9 million compared with \$5 million in 1966-67, contributions to provinces towards the construction of dams and other works to assist in the conservation and control of water resources were \$7 million compared with \$9 million and outlays for construction or acquisition of buildings, works, land and equipment were \$4 million compared with \$1 million in 1966-67.

Marine surveys and research

Outlays of \$20 million for marine surveys and research were \$4 million more than in 1966-67 and consisted of \$11 million for administration, operation and maintenance and \$9 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 administration, operation and maintenance costs were \$9 million and construction or acquisition costs were \$7 million.

Emergency gold mining assistance

In order to prevent the closing of gold mines due to increasing cost of equipment, supplies and labour and thus avoid the resultant hardships on dependent communities, assistance payments are made to operators of gold mines under the Emergency Gold Mining Assistance Act. The amount of assistance payable to the operator of a gold mine under the provisions of the act is calculated by a formula based on certain terms and conditions in the act. During 1967-68 assistance payments amounted to \$15 million, slightly higher than in 1966-67. From the inception of the act on January 1, 1958 to the end of 1967-68, gold mine operators have received assistance totalling \$249 million.

Field and air surveys, mapping and aeronautical charting

Included in these expenditures of \$10 million were \$3 million for topographical surveys, \$2 million for map compilation and reproduction, \$1 million in respect of the Geodetic Survey of Canada and \$1 million for legal surveys and aeronautical charts. The increase of \$1 million in 1967-68 over the previous year reflected small increases in all categories.

Geological research

Expenditures of \$9 million included \$8 million for administration, operation and maintenance and \$1 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 expenditures were approximately in the same amounts.

Mining and metallurgical investigations and research

Expenditures amounted to \$8 million in 1967-68 and included \$7 million for administration, operation and maintenance and \$1 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 expenditures were \$6 million for administration, operation and maintenance and \$1 million for construction.

Research in astronomy and geophysics

Outlays of \$5 million for research in astronomy and geophysics included \$4 million in respect of the Dominion Observatory, Ottawa and field stations, and \$1 million in respect of the Dominion Astrophysical Observatory, Victoria, mainly for construction or acquisition of buildings, works, land and equipment. In 1966-67 expenditures totalled \$5 million of which \$2 million was for the Dominion Observatory and field stations and \$3 million was for the Dominion Astrophysical Observatory.

Development of roads leading to resources

Contributions to provinces to assist in the development of roads leading to resources totalled \$3 million compared with \$5 million in 1966-67.

Subventions pursuant to the Atlantic Provinces Power Development Act

Subventions pursuant to the Atlantic Provinces Power Development Act in respect of electric power generated from eastern coal amounted to \$2 million in 1967-68, approximately the same as in the previous year.

Administration and general

This category includes expenditures for administration services, the mineral resources division, the administration of the Explosives Act and acquisition of equipment. Expenditures of \$5 million in 1967-68 were \$1 million higher than in 1966-67.

External Affairs

Expenditures of the Department of External Affairs were \$216 million in 1967-68, \$15 million less than the total of \$231 million in 1966-67. The main changes were decreases of \$25 million in the outlays of the external aid office, partly offset by increases of \$1 million for assessments for membership in international commissions and organizations, \$3 million for construction, acquisition or improvement of buildings, works, land, equipment and furnishings and \$6 million for administration, operation and maintenance, including representation abroad.

TABLE 31
(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
External aid office—			
Economic, technical, educational and other assistance—			
International food aid program	76.3	97.0	-20.7
International development assistance	50.0	48.5	1.5
Contribution to the Indus Basin development fund	5.0	3.0	2.0
Other	0.7	0.1	0.6
Forgiveness of payment of principal re purchase of wheat and flour by India		9.4	-9.4
Administration	2.8	1.7	1.1
	134.8	159.7	-24.9
Contributions, grants and payments to international commissions, organizations—			
United nations and its agencies	15.3	14.0	1.3
Miscellaneous grants and payments	3.7	5.3	-1.6
Other international commissions and organizations	0.1	0.1	
Commonwealth organizations	(1)	0.1	-0.1
	19.1	19.5	-0.4
Assessments for membership in international commissions and organizations—			
United nations and its agencies	9.9	9.3	0.6
Other international commissions and organizations	2.7	2.1	0.6
Commonwealth organizations	0.3	0.3	
	12.9	11.7	1.2
Construction, acquisition or improvement of buildings, works, land, equipment and furnishings	6.5	3.1	3.4
International joint commission	0.4	0.3	0.1
Administration, operation, maintenance and general	42.0	36.2	5.8
	215.7	230.5	-14.8

(1) Less than \$50,000.

External aid office

Expenditures for the external aid office were \$135 million compared with \$160 million in 1966-67 a decrease of \$25 million.

Outlays for the international food aid program at \$76 million were \$21 million less than in 1966-67; international development assistance at \$50 million was \$1 million more; contribution to the Indus Basin development fund at \$5 million was \$2 million more and administration costs at \$3 million were \$1 million more than in 1966-67. There was also a charge to expenditure in 1966-67 of \$9 million to cover the forgiveness of a loan to India which had been made to finance the purchase of wheat and flour from Canada for which there was no comparable expenditure in 1967-68.

Contributions, grants and payments to international commissions and organizations

Expenditures under this heading were \$19 million approximately the same amount as in 1966-67. Outlays in respect of the united nations and its agencies totalled \$15 million compared with \$14 million in 1966-67. The outlays for the united nations development program at \$11 million were \$1 million more than comparable outlays in 1966-67. The development program was created by the amalgamation of the united nations special fund and the expanded program for technical assistance to under-developed countries to which total contributions of \$10 million were made in 1966-67.

Outlays for miscellaneous grants and payments were \$4 million compared with \$5 million in the previous fiscal year.

Assessments for membership in international commissions and organizations

In 1967-68 these assessments totalled \$13 million compared with \$12 million in 1966-67. Outlays of \$10 million were made in respect of the united nations and its agencies compared with \$9 million in 1966-67 and outlays of \$3 million were made in respect of other international commissions and organizations compared with \$2 million in 1966-67. The main items were \$4 million to the united nations organization, \$2 million to the world health organization and \$1 million to the food and agriculture organization, all slightly higher than in the previous year.

Construction, acquisition or improvement of buildings, works, land, equipment and furnishings

Expenditures amounted to \$6 million in 1967-68, \$3 million more than in 1966-67 due mainly to outlays in respect of residences abroad which totalled \$3 million compared with \$1 million in 1966-67.

Administration, operation, maintenance and general

Outlays for administration, operation and maintenance, including representation abroad, totalled \$42 million compared with \$36 million in 1966-67 due mainly to higher salary costs.

Finance

Expenditures of the Department of Finance totalled \$2,149 million, \$313 million more than the previous year total of \$1,836 million, due mainly to increases of \$110 million in public debt charges and \$222 million in payments to provinces and a decrease of \$24 million in forgiveness of indebtedness in respect of the municipal development and loan board.

Public debt charges

Public debt charges are again the third largest item of budgetary expenditure, exceeded only by those for defence and those for health, welfare and social security.

Public debt charges consist of interest on the public debt, the annual amortization of bond discounts and commissions, the cost of issuing new loans and other costs incurred in servicing the public debt. These charges were \$1,301 million for 1967-68 or 13 per cent of all budgetary expenditure compared with \$1,191 million or 14 per cent for 1966-67.

Interest on public debt totalled \$1,270 million of which \$980 million was in respect of unmatured debt and \$290 million in respect of other liabilities. In 1966-67 total interest was \$1,156 million of which \$901 million was for unmatured debt and \$255 million for other liabilities.

TABLE 32
(in millions of dollars)

FINANCE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Public debt charges.....	1,300.8	1,190.5	110.3
Fiscal, subsidy and other payments to provinces.....	737.5	515.5	222.0
Grants to municipalities and provinces in lieu of taxes on federal property.....	41.5	37.6	3.9
Office of the Comptroller of the Treasury.....	32.1	29.3	2.8
Forgiveness of indebtedness—municipal development and loan board	17.4	41.6	—24.2
Royal Canadian Mint.....	4.0	3.2	0.8
Administration and general.....	15.6	18.3	—2.7
	2,148.9	1,836.0	312.9

The increase of \$79 million in interest on unmatured debt reflected higher interest rates and an increase in unmatured debt. Unmatured debt increased from \$19,940 million at March 31, 1967 to \$20,580 million at March 31, 1968. The average interest rate on the unmatured debt rose from 4.71 per cent at March 31, 1967 to 5.06 per cent at March 31, 1968. The increase in interest on other liabilities was due mainly to increases of \$12 million in respect of the public service superannuation account and \$14 million in respect of the Canadian forces superannuation account.

Other public debt charges at \$31 million were \$4 million less than in 1966-67.

TABLE 33
(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Interest on public debt—			
Unmatured debt including treasury bills—			
Payable in Canada.....	967.9	885.6	82.3
Payable in New York.....	12.6	15.9	—3.3
	980.5	901.5	79.0
Other liabilities—			
Annuity, insurance and pension accounts.....	273.8	246.4	27.4
Deposit and trust accounts.....	4.6	3.8	0.8
Refundable portion of corporation income tax.....	11.1	4.4	6.7
	289.5	254.6	34.9
Total interest on public debt.....	1,270.0	1,156.1	113.9
Other public debt charges—			
Annual amortization of bond discounts and commissions.....	26.3	29.8	—3.5
Cost of issuing new loans.....	2.9	2.6	0.3
Servicing of public debt.....	1.6	2.0	—0.4
	30.8	34.4	—3.6
	1,300.8	1,190.5	110.3

Further details of these items are shown in appendices 6 to 9 in section 9 of this volume.

The following table shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1964 to 1968 inclusive, with respect to unmatured debt, deposit and trust accounts, and annuity, insurance and pension accounts:

TABLE 34
(in millions of dollars)

—	Liability as at March 31 with respect to					Interest charges for fiscal year ended March 31, with respect to				
	Unmatured debt	Deposit and trust accounts (1)	Annuity, insurance and pension accounts (2)	Other	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Other	Total
1964.....	18,740.1	196.5	5,131.0		24,067.6	762.0	3.1	189.4		954.5
1965.....	18,978.2	262.8	5,675.9		24,916.9	802.6	3.2	206.3		1,012.1
1966.....	19,109.8	310.7	6,392.2		25,812.7	847.0	3.4	226.9		1,077.3
1967.....	19,940.2	347.3	7,915.9	196.2	28,399.6	901.5	3.8	246.4	4.4	1,156.1
1968.....	20,579.9	440.9	9,053.0	235.3	30,309.1	980.5	4.6	273.8	11.1	1,270.0

(1) No interest is payable on a portion of these amounts. Interest was paid on \$89 million in 1963-64; \$92.5 million in 1964-65; \$97.5 million in 1965-66; \$92.1 million in 1966-67; and \$86 million in 1967-68.

(2) No interest is payable on a portion of these amounts. Interest was paid on \$5,044.7 million in 1963-64; \$5,590.5 million in 1964-65; \$6,089.6 million in 1965-66; \$7,400.8 million in 1966-67; and \$8,427.2 million in 1967-68.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the *net* burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1967-68 this income totalled \$612 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$1,270 million for interest as shown in the table leaves a net amount of \$658 million compared with a net of \$637 million in 1966-67. Measured as a percentage of the net debt the burden of the net annual interest charges was 3.92 per cent in 1967-68 compared with 3.99 per cent in 1966-67. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 1.06 per cent compared with 1.10 per cent in 1966-67.

The following table presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1964 to 1968 inclusive:

TABLE 35
(in millions of dollars)

FISCAL YEAR ENDED MARCH 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1964.....	954.5	366.4	588.1	15,070.2	3.90
1965.....	1,012.1	422.7	589.4	15,504.4	3.80
1966.....	1,077.3	438.3	639.0	15,543.4	4.11
1967.....	1,156.1	519.1	637.0	15,965.0	3.99
1968.....	1,270.0	612.3	657.7	16,759.8	3.92

Fiscal, subsidy and other payments to provinces

Budgetary expenditure was charged with \$738 million for payments to the provinces, \$222 million more than in 1966-67.

Payments of \$598 million under the Federal-Provincial Fiscal Arrangements Act were \$175 million higher than in 1966-67. However, during 1967-68 amounts due to the provinces for the years 1962 to 1966 inclusive were recalculated on the basis of revised population figures for those years. This resulted in net overpayments to the provinces of \$35 million. These overpayments have

been recorded in the asset category "loans to provincial governments" and the 1967-68 charge to budgetary expenditure was reduced to \$564 million.

Payments of \$153 million under the Established Programs (Interim Arrangements) Act were made to the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants and technical and vocational training assistance. Payments totalled \$58 million in 1966-67.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$32 million compared with \$24 million in 1966-67.

Payments under the Federal-Provincial Tax-Sharing Arrangements Act were \$1 million compared with \$9 million in 1966-67.

The transfer of certain public utility tax receipts was \$7 million in 1967-68, \$1 million more than in 1966-67 and represented the transferable portion of income tax received from corporations for the taxation year 1965 whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act or under any subsequent Act of the Parliament of Canada substituted therefore, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1967 and the revised abatement for the taxation year 1966 in respect of the Province of Quebec exceeded the federal savings by \$19 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1966-67 the abatement for the taxation year 1966 exceeded the federal savings by \$4 million and was recovered.

TABLE 36
(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	598.4	423.2	175.2
Transferred to "loans to provincial governments" ⁽²⁾	-34.8		-34.8
Charged to budgetary expenditure.....	563.6	423.2	140.4
Payments under the Established Programs (Interim Arrangements) Act ⁽³⁾	153.0	57.7	95.3
Statutory subsidies.....	31.7	23.6	8.1
Payments under the Federal-Provincial Tax-Sharing Arrangements Act	1.3	9.1	-7.8
Transfer of certain public utility tax receipts.....	6.7	6.0	0.7
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽⁴⁾	18.8 Cr.	4.1 Cr.	-14.7
	737.5	515.5	222.0

⁽¹⁾Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

⁽²⁾Overpayments resulting from a recalculation of these payments on the basis of revised population figures for the years 1962 to 1966 inclusive.

⁽³⁾Payments made to the Province of Quebec in respect of opting out agreements.

⁽⁴⁾Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

In addition to the above payments, \$1,128 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1967-68 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$829 million in 1966-67. A more detailed explanation of these arrangements is given under tax revenue in this section.

A summary of payments, by provinces, during 1967-68 is given in the following table:

TABLE 37
(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31, 1968							
	Payments under fiscal arrange- ments	Payments under Interim Arrange- ments Act	Statutory sub- sidies	Payments under the Federal- Provincial Fiscal Revision Act (youth allow- ances)	Transfer of certain public utility tax receipts	Payments under Federal- Provincial Tax- Sharing Arrange- ments Act	Federal- Provincial Fiscal Ar- rangements Act, 1962 Equal- ization adjust- ments	Total
Newfoundland.....	68.8		9.7		0.4	0.1	- 2.7	76.3
Nova Scotia.....	82.2		2.1		0.6	0.2	- 4.6	80.5
Prince Edward Island	14.3		0.7		0.1	(1)	- 0.5	14.6
New Brunswick.....	68.2		1.7		(1)	0.2	- 4.7	65.4
Quebec.....	(2)262.7	153.0	4.0	(3)18.8 Cr.	0.7	0.3	-18.9	383.0
Ontario.....	19.8		4.6		1.6		0.8	26.8
Manitoba.....	47.2		2.1		0.3	0.2	- 2.3	47.5
Saskatchewan.....	29.3		2.1		(1)	0.3	- 4.4	27.3
Alberta.....	5.9		3.0		2.9		2.5	14.3
British Columbia....			1.7		0.1			1.8
	598.4	153.0	31.7	18.8 Cr.	6.7	1.3	(4) -34.8	737.5

(1) Less than \$50,000.

(2) Gross prior to recovery of the excess tax abatement of \$18.8 million under the Federal-Provincial Fiscal Revision Act (youth allowances).

(3) Recovered from payments under the Federal-Provincial Fiscal Arrangements Act.

(4) Overpayments recorded in the asset category "loans to provincial governments".

Forgiveness of indebtedness, the municipal development and loan board

Under the Municipal Development and Loan Act, advances are made to the municipal development and loan board to provide financial assistance by way of loans to municipalities to augment or accelerate capital works programs. The act also provides that the board shall, under certain conditions, forgive payments by the municipality of 25 per cent of the principal amount of the loan. During 1967-68 payments forgiven amounted to \$17 million compared with \$12 million in the previous year.

Grants to municipalities

Payments to municipalities in lieu of taxes on federal property amounted to \$42 million, \$4 million more than in 1966-67.

Office of the Comptroller of the Treasury

Expenditures of \$32 million were made to defray the expenses of the Comptroller of the Treasury in carrying out the duties imposed by the Financial Administration Act, including the issue of public moneys from the consolidated revenue fund, the provision of accounting services for government departments, and other duties delegated by the Minister of Finance such as the maintenance of the central fiscal accounts of Canada, the preparation of the Public Accounts and government accounts

section of the budget papers, the preparation of cash forecasts, the management of Receiver General cash balances, the receipt of Receiver General cheques cashed by chartered banks and the reimbursement to the banks and the reconciliation of paid cheques with the payments to the banks and the statements of cheques issued, the custody of securities deposited with the Minister of Finance in accordance with statutory and regulatory requirements and the administration of the public service superannuation plan. In 1966-67 expenditures were \$29 million.

Fisheries

Expenditures of the Department of Fisheries were \$52 million in 1967-68, an increase of \$10 million over the 1966-67 total, due mainly to increased activities in respect of fisheries management and development and the Fisheries Research Board of Canada.

TABLE 38
(in millions of dollars)

FISHERIES	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Fisheries management and development—			
Conservation and protection services	9.4	9.0	0.4
Grants, contributions and subsidies	8.5	3.7	4.8
Resource development service	6.3	5.3	1.0
Industrial development service	3.6	3.5	0.1
Inspection service	3.1	2.7	0.4
Canadian share of the expenses of international commissions	1.3	1.2	0.1
Other	2.8	2.7	0.1
	35.0	28.1	6.9
Fisheries Research Board of Canada	14.6	11.5	3.1
Administration and general	2.1	1.9	0.2
	51.7	41.5	10.2

Fisheries management and development

Fisheries management and development accounted for \$35 million of the department's expenditures compared with \$28 million in 1966-67.

Expenditures for the conservation and protection service totalled \$9 million, slightly higher than in 1966-67 and were in connection with the enforcement of fisheries laws and regulations, maintaining and increasing stocks of fish through stream improvements, predator control and operation of fish hatcheries.

Grants, contributions and subsidies amounted to \$9 million in 1967-68, \$5 million more than in the previous year. The main item was assistance for the construction of fishing vessels in respect of which capital subsidies are not payable, which amounted to \$6 million, \$4 million more than in the previous year.

Outlays of \$6 million in respect of the resource development service consisted of \$4 million for operation and maintenance and \$2 million for construction or acquisition of buildings, works, land and equipment. In 1966-67 comparable expenditures were \$5 million of which \$3 million was for operation and maintenance and \$2 million for construction or acquisition.

Outlays of \$4 million in respect of the industrial development service consisted of \$3 million for inspection services and \$1 million for the Canadian share of expenses of the international commissions, approximately the same as in 1966-67.

Other expenditures included \$1 million for field services administration and \$1 million for the Newfoundland bait service which is maintained in order that supplies of bait are available for fishermen engaged in cod and other sea fisheries and the fishing bounty under the Deep Sea Fisheries Act. Under authority of this act an annual grant not exceeding \$160 thousand may be made to aid in the development of the sea fisheries of Canada by the encouragement of the building and fitting out of improved fishing vessels and the improvement of conditions for fishermen. During the year payments of \$1 per boat were made to owners of 3,840 boats, \$1 per registered ton to owners of 1,321 vessels and \$10.30 each to 10,754 fishermen.

Fisheries Research Board of Canada

The Fisheries Research Board of Canada was established by the Fisheries Research Act to have charge of all federal fishery research stations in Canada and to conduct and have the control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna. Expenditures in 1967-68 were \$15 million compared with \$12 million in 1966-67.

Administration and general

Included in these expenditures were the costs of the information and consumer service, the economic service and departmental administration.

Forestry and Rural Development

Expenditures of the Department of Forestry and Rural Development at \$81 million were \$15 million higher than the previous year's total, due mainly to outlays for rural development.

TABLE 39
(in millions of dollars)

FORESTRY AND RURAL DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Rural development—			
Payments in respect of projects and programs under the Agricultural and Rural Development Act.	27.0	17.9	9.1
Fund for rural economic development—progress payments.	6.1		6.1
Agricultural Rehabilitation and Development Act and the Maritime Marshland Rehabilitation Act.	3.6	2.1	1.5
	36.7	20.0	16.7
Forestry—			
Regional research and services.	10.7	8.7	2.0
Research institutes.	7.3	4.7	2.6
Contributions to the provinces.	1.1	8.7	—7.6
Administration.	1.9	1.3	0.6
	21.0	23.4	—2.4
Canadian livestock feed board—			
Freight assistance and grain storage costs on western feed grains. .	21.4	21.0	0.4
Administration and operation.	0.2		0.2
	21.6	21.0	0.6
Administration and general.	1.8	2.1	—0.3
	81.1	66.5	14.6

Rural development

Expenditures under this category totalled \$37 million in 1967-68 compared with \$20 million in the previous fiscal year. The increase was due mainly to payments of \$27 million in respect of projects and programs under the Agricultural and Rural Development Act which were \$9 million

more than comparable payments in 1966-67 under the Agricultural Rehabilitation and Development Act and progress payments for rural economic development of \$6 million for which there were no payments in 1966-67.

The Agricultural and Rural Development Act authorized the Minister, with the approval of the Governor in Council, to enter into agreements with the provinces providing for the undertaking jointly by the government of the province or any agency thereof of projects for the more efficient use and economic development of rural lands specified in the agreement, the development of income and employment opportunities in rural areas specified in the agreement and for improving standards of living in those areas, projects for the development and conservation of water supplies for agricultural or other rural purposes and soil improvement projects, and the conservation of rural lands in that province.

The Fund for Rural Economic Development Act provided that the Minister may, on the recommendation of the Advisory Board and with the approval of the Governor in Council, enter into an agreement with any province providing for (a) the undertaking jointly with the province or any agency thereof of a comprehensive rural development program in a special rural development area; or (b) the payment to the province of contributions in respect of the cost of a comprehensive rural development program in a special rural development area undertaken by the government of the province or any agency thereof.

Forestry

Outlays in respect of forestry totalled \$21 million, \$2 million less than in 1966-67, and included \$11 million for regional research and services compared with \$9 million in 1966-67, \$7 million for research institutes compared with \$5 million and \$1 million in contributions to provinces for assistance in forest inventory and forest protection compared with \$9 million.

Freight assistance and grain storage costs on western feed grains

The policy of payments of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for livestock and poultry was made to insure that feeders of livestock and poultry would receive the full benefit of the subsidy in prices paid for feed. Expenditures were \$21 million, approximately the same as in 1966-67.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were \$231 million compared with \$197 million in 1966-67. There were increases of \$18 million in outlays for Indian affairs, \$15 million for the northern program and \$1 million for conservation.

Indian affairs

Expenditures for Indian affairs, which totalled \$123 million, included \$59 million for education of which \$19 million was in respect of tuition and maintenance of Indians in non-federal schools and \$10 million for construction or acquisition of buildings, works, land and equipment; and \$57 million for development and maintenance of Indian communities of which \$21 million was for construction or acquisition of buildings, works, land and equipment and \$17 million was cash payments for general assistance to Indians.

In 1966-67 expenditures totalled \$105 million and included \$52 million for education of which \$16 million was in respect of tuition and maintenance of Indians in non-federal schools and \$12 million for construction or acquisition; and \$17 million for development and maintenance of Indian communities of which \$15 million was for construction or acquisition and \$10 million was cash payments for general assistance to Indians.

TABLE 40
(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Indian affairs—			
Education.....	58.9	52.3	6.6
Development and maintenance of Indian communities.....	57.0	46.8	10.2
Administration and general.....	6.6	5.6	1.0
	122.5	104.7	17.8
Northern program—			
Regional development.....	25.8	20.1	5.7
Education.....	12.3	11.5	0.8
Payments to the Governments of the Yukon Territory and the Northwest Territories.....	9.4	6.3	3.1
Northern mineral assistance grants.....	2.8		2.8
Administration and general.....	19.3	16.8	2.5
	69.6	54.7	14.9
Conservation—			
National parks and historic sites.....	29.0	30.6	—1.6
Canadian wildlife service.....	3.8	2.9	0.9
Administration and general.....	3.9	2.1	1.8
	36.7	35.6	1.1
Administration and general.....	2.6	2.4	0.2
	231.4	197.4	34.0

Northern program

Expenditures for the northern program, which totalled \$70 million, included \$26 million for regional development of which \$14 million was for construction or acquisition; \$12 million for education of which \$3 million was for construction or acquisition; \$9 million in payments to the Governments of the Northwest Territories and the Yukon Territory; \$3 million for northern mineral development assistance grants; and \$19 million for administration and general costs, of which \$4 million was for construction or acquisition. In 1966-67 expenditures totalled \$55 million and included \$20 million for regional development of which \$8 million was for construction or acquisition; \$12 million for education of which \$3 million was for construction or acquisition; \$6 million in payments to the Governments of the Northwest Territories and the Yukon Territory; and \$17 million for administration and general costs of which \$7 million was for construction or acquisition.

Conservation

Expenditures for conservation, which totalled \$37 million, included \$29 million in respect of national parks and historic sites of which \$15 million was for construction or acquisition; \$4 million for the Canadian wildlife service of which \$1 million was for construction or acquisition; and \$4 million for administration and general of which \$1 million was for construction or acquisition. In 1966-67 expenditures totalled \$36 million and included \$31 million for national parks and historic sites of which \$18 million was for construction or acquisition; \$3 million for the Canadian wildlife service of which \$1 million was for construction or acquisition; and \$2 million for administration and general.

Industry

Non-defence expenditures of the Department of Industry were \$85 million compared with \$48 million in 1966-67.

The increase was due mainly to expenditures of \$26 million to provide incentives for the development of industrial employment opportunities in designated areas in Canada compared with \$1 million in 1966-67.

TABLE 41
(in millions of dollars)

INDUSTRY ⁽¹⁾	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Capital subsidies for the construction of commercial and fishing vessels.	39.3	35.8	3.5
Incentives for the development of industrial employment opportunities in designated areas in Canada.....	26.4	1.2	25.2
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	6.4	4.6	1.8
General incentives to industry for the expansion of scientific research and development in Canada.....	2.1		2.1
Administration and general.....	10.5	6.3	4.2
	84.7	47.9	36.8

⁽¹⁾ Additional expenditures are included under "defence expenditures".

Capital subsidies for the construction of commercial and fishing vessels, which in previous years were included in expenditures of the Canadian Maritime Commission under the Department of Transport, are now included under expenditures of the Department of Industry. Previous year's figures have been adjusted for purposes of comparison. Expenditures totalled \$39 million compared with \$36 million in 1966-67.

Outlays to advance technological capability of the Canadian manufacturing industry by supporting selected civil (non-defence) development projects were \$6 million compared with \$4 million in 1966-67. General incentives to industry for the expansion of scientific research and development in Canada, a new program in 1967-68, were \$2 million.

Justice

Expenditures of the Department of Justice were \$15 million, of which \$12 million was for judges salaries, travelling allowances and pensions and \$3 million for administration. In 1966-67 expenditures totalled \$12 million, of which \$9 million was for judges salaries, travelling allowances and pensions and \$3 million for administration.

TABLE 42
(in millions of dollars)

JUSTICE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Judges salaries, travelling allowances and pensions.....	11.8	9.4	2.4
Administration and general.....	3.6	2.8	0.8
	15.4	12.2	3.2

Labour

Expenditures of the Department of Labour totalled \$11 million in 1967-68 compared with \$25 million in the previous year. The decrease of \$14 million was due mainly to payments in respect of winter house building incentive programs which amounted to \$50 thousand compared with \$15 million in 1966-67.

TABLE 43
(in millions of dollars)

LABOUR	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Labour standards and benefits	5.5	4.9	0.6
Research and development	2.2	1.8	0.4
Winter house building incentive program	0.1	15.3	—15.2
Labour relations	1.3	1.1	0.2
Administration and general	1.8	1.8	
	10.9	24.9	—14.0

Outlays in respect of labour standards and benefits amounted to \$6 million, of which \$3 million was for payments under the Government Employees Compensation Act (slightly higher than in 1966-67), compared with \$5 million in 1966-67.

The Government Employees Compensation Act provides that an employee who is caused personal injury by accident arising out of and in the course of his employment or is disabled by reason of an industrial disease due to the nature of his employment and the dependents of an employee whose death results from such an accident or industrial disease are entitled to receive compensation at the same rate as is provided under the law of the province in which the accident occurred or industrial disease was contracted. The claims of employees eligible for compensation are dealt with and paid by provincial workmen's compensation boards from funds advanced by the federal government.

Outlays of \$2 million for research and development, \$1 million in respect of labour relations and \$2 million in respect of administration and general were approximately the same as in 1966-67.

Legislation

Costs of Legislation were \$18 million in 1967-68, \$1 million higher than in 1966-67.

TABLE 44
(in millions of dollars)

LEGISLATION	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
House of Commons	14.3	13.9	0.4
The Senate	3.4	3.3	0.1
Library of Parliament	0.6	0.6	
	18.3	17.8	0.5

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration were \$422 million compared with \$320 million in 1966-67. The increase was due mainly to outlays in respect of the development and utilization of manpower.

TABLE 45
(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Development and utilization of manpower—			
Capital assistance in the provision of training facilities and for assistance in manpower training research	119.3	136.2	—16.9
Adult occupational training program	105.1		105.1
Payments to provinces under the Technical and Vocational Training Assistance Act	85.6	85.2	0.4
Municipal winter works incentive program	30.5	37.8	—7.3
Employment services	32.3	32.8	—0.5
Other	16.2	2.9	13.3
	389.0	294.9	94.1
Immigration	21.6	20.5	1.1
Program development	6.6	1.4	5.2
Immigration appeal board	0.3		0.3
Administration and general	4.1	3.6	0.5
	421.6	320.4	101.2

Development and utilization of manpower

Expenditures in respect of development and utilization of manpower totalled \$389 million compared with \$295 million in the previous fiscal year.

Payments to provinces under the Technical and Vocational Training Assistance Act were \$86 million compared with \$85 million in 1966-67, payments for capital assistance in the provision of training facilities and for assistance in manpower training research were \$119 million compared with \$136 million, payments to and in respect of persons who are being afforded occupational training under the adult occupational training program, for which there was no comparable expenditure in 1966-67, were \$105 million, payments to provinces and in respect of Indian bands under the municipal winter works incentive program were \$31 million compared with \$38 million and outlays for employment services were \$32 million compared with \$33 million.

TABLE 46
(in millions of dollars)

PAYMENTS TO PROVINCES	Fiscal year ended March 31, 1968			
	Occupational training program	Capital assistance	Technical and vocational train- ing assistance	Total
Newfoundland	4.2	1.0	5.5	10.7
Nova Scotia	4.2	9.9	4.1	18.2
Prince Edward Island	0.9	0.1	1.0	2.0
New Brunswick	3.2	0.3	2.0	5.5
Quebec	24.8	45.8	36.6	107.2
Ontario	45.4	37.5	22.3	105.2
Manitoba	5.6	4.0	4.2	13.8
Saskatchewan	3.4	9.5	2.8	15.7
Alberta	7.1	5.7	3.4	16.2
British Columbia	6.1	5.5	3.5	15.1
Northwest and Yukon Territories	0.2	(1)	0.2	0.4
	105.1	119.3	85.6	310.0

(1) Less than \$50,000.

Immigration

Expenditures of \$22 million for immigration in 1967-68 included \$10 million for field and inspectional services in Canada, \$6 million for field and inspectional services abroad, \$3 million for trans-oceanic and inland transportation and other assistance to immigrants including care en route and while awaiting employment and \$2 million for administration of the Immigration Act. In 1966-67 expenditures were \$21 million of which \$9 million was for field and inspectional services in Canada, \$5 million for field and inspectional services abroad, \$1 million for transportation and \$3 million for administration.

Program development

Outlays for program development totalled \$7 million in 1967-68 compared with \$1 million in 1966-67 and included \$3 million for grants for pilot training projects, \$1 million for the research branch and \$1 million for the manpower information and analysis branch.

National Health and Welfare

Expenditures of the Department of National Health and Welfare at \$1,488 million were \$172 million more than the previous year's total of \$1,316 million due mainly to increases in outlays of \$101 million for health insurance and resources and \$65 million in welfare services.

TABLE 47
(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Welfare services—			
Family allowances.....	558.8	555.8	3.0
Family assistance.....	4.2	3.7	0.5
Youth allowances.....	49.4	47.4	2.0
Canada assistance plan—payments to provinces.....	225.6	10.5	215.1
Old age assistance.....	8.9	19.7	—10.8
Disabled persons allowances.....	7.1	15.0	—7.9
Blind persons allowances.....	2.3	3.4	—1.1
Unemployment assistance.....	6.1	143.3	—137.2
Fitness and amateur sport.....	3.6	4.7	—1.1
National welfare grants.....	1.9	1.3	0.6
Other.....	8.6	7.0	1.6
	876.5	811.8	64.7
Health insurance and resources—			
Government's contributions under the Hospital Insurance and Diagnostic Services Act.....	468.6	397.4	71.2
Grants to provinces—			
General health.....	29.6	28.6	1.0
Hospital construction.....	16.4	16.5	—0.1
Health resources fund.....	32.7	4.7	28.0
Other.....	1.3		1.3
	548.6	447.2	101.4
Medical services.....	42.5	38.5	4.0
Health services.....	8.6	8.6	
Food and drug services.....	8.2	6.8	1.4
Administration and general.....	3.9	3.0	0.9
	1,488.3	1,315.9	172.4

WELFARE SERVICES

Expenditures for welfare services totalled \$876 million in 1967-68, \$65 million more than in 1966-67. The main items producing this increase were an increase of \$215 million in payments to provinces under the Canada assistance plan and decreases of \$137 million in unemployment assistance, \$11 million in old age assistance and \$8 million in disabled persons allowances.

Family allowances

Family allowances accounted for \$559 million of the total for welfare services compared with \$556 million in 1966-67. These allowances are payable in respect of all children under sixteen years of age, resident in Canada, with minor exceptions such as in the case of children of immigrants who must reside in Canada one year before family allowance is payable. The monthly allowance is \$6 if the child is under 10 years of age and \$8 in the age group 10 to 15. Children of immigrants receive family assistance at the same rates during their first year of residence in Canada.

TABLE 48
(in millions of dollars)

FAMILY ALLOWANCES PAYMENTS	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Newfoundland.....	17.0	17.0	
Nova Scotia.....	21.4	21.5	-0.1
Prince Edward Island.....	3.2	3.2	
New Brunswick.....	18.6	18.7	-0.1
Quebec.....	164.7	165.1	-0.4
Ontario.....	187.6	185.3	2.3
Manitoba.....	25.4	25.6	-0.2
Saskatchewan.....	26.7	26.9	-0.2
Alberta.....	43.0	42.6	0.4
British Columbia.....	49.8	48.5	1.3
Northwest and Yukon Territories.....	1.4	1.4	
	558.8	555.8	3.0

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1964 to 1968, inclusive, are shown in the following table:

TABLE 49
FAMILY ALLOWANCES

FISCAL YEAR ENDED MARCH 31	Number of families March (in thousands)	Number of children March (in thousands)	Payments (in millions of dollars)
1964.....	2,711	6,736	538.3
1965.....	2,747	6,817	545.8
1966.....	2,786	6,865	551.7
1967.....	2,834	6,883	555.8
1968.....	2,888	6,901	558.8

Family assistance

Children of immigrants and settlers receive family assistance at the same rates as family allowances during their first year of residence in Canada. Payments amounted to \$4 million, \$1 million more than in 1966-67.

Youth allowances

Youth allowances totalled \$49 million compared with \$47 million in 1966-67. These allowances under provision of the Youth Allowances Act are payable at the rate of \$10 per month in respect of persons resident in Canada who have attained the age of 16 years and have not attained the age

of 18 years and who are in full time attendance at a school or university or are by reason of mental or physical infirmity precluded from attending school or university.

No payments were made under this act in respect of persons resident in the Province of Quebec. However, under authority of the Federal-Provincial Fiscal Revision Act, 1964 abatements in federal income taxes otherwise payable by individuals resident in the Province of Quebec were allowed in compensation of the fact that the payment of youth allowances had been assumed by the province and to allow for the imposition of the required provincial income taxes.

TABLE 50
(in millions of dollars)

YOUTH ALLOWANCES PAYMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	1.7	1.7	
Nova Scotia.....	2.7	2.6	0.1
Prince Edward Island.....	0.4	0.4	
New Brunswick.....	2.3	2.3	
Ontario.....	23.8	22.5	1.3
Manitoba.....	3.3	3.2	0.1
Saskatchewan.....	3.5	3.4	0.1
Alberta.....	5.1	5.0	0.1
British Columbia.....	6.5	6.2	0.3
Northwest and Yukon Territories.....	0.1	0.1	
	49.4	47.4	2.0

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled \$226 million compared with \$11 million in 1966-67. The substantial increase was partially offset by decreases in payments to the provinces for unemployment assistance (\$137 million), old age assistance (\$11 million), disabled persons allowances (\$8 million) and blind persons allowances (\$1 million). The Canada assistance plan which was enacted in 1966 authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance and welfare services provided by the provinces, territories and municipalities to persons in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50 per cent of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants.

TABLE 51
(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	17.9		17.9
Nova Scotia.....	10.3	0.5	9.8
Prince Edward Island.....	1.7		1.7
New Brunswick.....	7.2		7.2
Ontario.....	100.3	6.9	93.4
Manitoba.....	15.6		15.6
Saskatchewan.....	13.4	3.1	10.3
Alberta.....	26.5		26.5
British Columbia.....	32.7		32.7
	225.6	10.5	215.1

Old age assistance, disabled persons allowances, unemployment assistance and blind persons allowances

Contributions to the provinces for old age assistance totalled \$9 million in 1967-68 compared with \$20 million in 1966-67, for disabled persons allowances \$7 million compared with \$15 million, for unemployment assistance \$6 million compared with \$143 million and for blind persons allowances \$2 million compared with \$3 million.

The decreases noted above which totalled \$157 million were due mainly to the fact that certain contributions to the provinces which in prior years were made under the Old Age Assistance Act, the Blind Persons Act, the Disabled Persons Act and the Unemployment Assistance Act are now being made under the Canada assistance plan. The decrease in old age assistance payments was also due to the lowering of the age limit for old age security benefits.

Under the Old Age Assistance Act, the federal government reimburses the provinces by paying 50 per cent of the lesser of \$75 monthly or the amount of assistance given by the provinces in the form of monthly pensions to eligible persons in need who have attained the age of 65 years. (Under the Old Age Security Act, all persons who satisfy the residence requirements of the act may receive a pension of \$76.50 (\$75 up to January 1, 1968) per month from the federal government out of the old age security fund provided that no pension is paid in any month before January 1966 in which the person had not attained 70 years of age, the age limit being reduced by one in each subsequent year until 1970. An amendment to the Old Age Security Act authorizes the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner for a month is (a) in the year 1967, \$30, and (b) in any year after 1967, 40 per cent of the amount of the pension that may be paid to him for that month, dependent upon the amount of his income for the preceding year.)

Similarly, the federal government reimburses the provinces under the Blind Persons Act for allowances of not more than \$75 per month to blind persons in need 18 years of age or over by paying 75 per cent of the total payments, and under the Disabled Persons Act by paying 50 per cent of not more than \$75 per month for allowances to disabled persons in need 18 years of age or over.

Under the Unemployment Assistance Act, the Minister may, with the approval of the Governor in Council, enter into an agreement with any province for the payment by Canada to the province of contributions not exceeding 50 per cent of unemployment assistance costs in the province. Contributions in 1967-68 were \$6 million compared with \$143 million in 1966-67. Under federal-provincial agreement the Province of Quebec has opted out of a portion of this program.

The following table presents a distribution of these payments to provinces for 1967-68:

TABLE 52
(in millions of dollars)

FEDERAL SHARE OF OLD AGE ASSISTANCE, DISABLED PERSONS ALLOWANCES, BLIND PERSONS ALLOWANCES AND UNEMPLOYMENT ASSISTANCE	Fiscal year ended March 31, 1968			
	Old age assistance	Disabled persons allowances	Blind persons allowances	Unemployment assistance
Newfoundland.....	1.0	0.5	0.3	
Nova Scotia.....	1.1	1.6	0.4	(1)
Prince Edward Island.....	0.2	0.2	(1)	0.7
New Brunswick.....	1.1	1.0	0.4	0.1
Quebec ⁽²⁾	0.1 Cr.			0.3 Cr.
Ontario.....	1.4	1.1	0.3	1.7
Manitoba.....	1.0	0.7	0.2	0.3
Saskatchewan.....	0.3	0.1	0.1	
Alberta.....	1.3	0.8	0.3	1.6
British Columbia.....	1.5	1.1	0.3	1.8
Northwest and Yukon Territories.....	0.1	(1)	(1)	0.2
	8.9	7.1	2.3	6.1

(1) Less than \$50,000.

(2) Amounts of \$54,779 in respect of old age assistance, \$345 in respect of disabled persons allowances and \$281 in respect of blind persons allowances were recovered from old age security payments.

The number of recipients of payments for old age assistance, disabled persons allowances and blind persons allowances, together with the total payments in each of the fiscal years ended March 31, 1964 to 1968 inclusive, are shown in the following table:

TABLE 53

FEDERAL SHARE OF OLD AGE ASSISTANCE, DISABLED PERSONS ALLOWANCES AND BLIND PERSONS ALLOWANCES Fiscal year ended March 31	Old age assistance		Disabled persons allowances		Blind persons allowances	
	Number of recipients, March (in thousands)	Federal share (in millions of dollars)	Number of recipients, March (in thousands)	Federal share (in millions of dollars)	Number of recipients, March (in thousands)	Federal share (in millions of dollars)
1964.....	105	39.2	52	20.2	9	5.0
1965.....	107	45.0	53	23.4	9	5.6
1966 ⁽¹⁾	53	26.9	35	15.0	5	3.6
1967 ⁽¹⁾	36	19.7	35	15.0	5	3.4
1968 ⁽²⁾	12	8.9	16	7.1	3	2.3

⁽¹⁾ The reduction in the number of recipients and the amount of payments is due to (a) the opting out of these programs by the Province of Quebec and (b) in respect of old age assistance also to the lowering of the eligible age for old age security payments from 70 years to 69 years from January 1, 1966, to 68 years from January 1, 1967, and to 67 years from January 1, 1968.

⁽²⁾ The reduction in 1967-68 was due mainly to the participation of the provinces in the Canada assistance plan.

Fitness and amateur sport

The Fitness and Amateur Sport Act provides for the encouragement, promotion and development of fitness and amateur sport in Canada. Expenditures were \$4 million in 1967-68 compared with \$5 million in the previous year.

National welfare grants

These grants are made to provinces and welfare agencies, on terms and conditions approved by the Governor in Council, to assist them to improve and develop welfare services. Grants totalled \$2 million in 1967-68, \$1 million more than in the previous year.

HEALTH INSURANCE AND RESOURCES

Expenditures for health insurance and resources totalled \$549 million in 1967-68, \$101 million more than in 1966-67. The main items producing this increase were increases of \$71 million in the government's contributions under the Hospital Insurance and Diagnostic Services Act and \$28 million in payments under the health resources fund.

Government's contributions under the Hospital Insurance and Diagnostic Services Act

Contributions of \$468 million to the provinces under the Hospital Insurance and Diagnostic Services Act were \$71 million more than the 1966-67 total. Under federal-provincial agreement, the Province of Quebec has opted out of this program.

TABLE 54
(in millions of dollars)

GOVERNMENT'S CONTRIBUTIONS UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	15.5	13.1	2.4
Nova Scotia.....	24.0	20.5	3.5
Prince Edward Island.....	3.4	2.7	0.7
New Brunswick.....	19.5	16.7	2.8
Quebec ⁽¹⁾		⁽²⁾ 4.0	—4.0
Ontario.....	234.8	194.7	40.1
Manitoba.....	30.6	26.4	4.2
Saskatchewan.....	32.3	28.4	3.9
Alberta.....	49.8	42.0	7.8
British Columbia.....	57.4	47.8	9.6
Northwest and Yukon Territories.....	1.3	1.1	0.2
	468.6	397.4	71.2

⁽¹⁾ Under federal-provincial agreement, the Province of Quebec has opted out of this program.

⁽²⁾ Adjustment for 1964.

General health grants and hospital construction grants to provinces

During the fiscal year 1948-49 the federal government instituted the policy of grants to provinces for general health services and control of diseases, and assistance in construction of hospitals. General health grants totalled \$30 million in 1967-68 compared with \$29 million in 1966-67 and hospital construction grants totalled \$16 million compared with \$16 million in 1966-67. The Province of Quebec has opted out of a portion of this program under federal-provincial agreement. Since the inception of these grants, general health grants have totalled \$471 million and grants for assistance in construction of hospitals have totalled \$266 million.

TABLE 55
(in millions of dollars)

GENERAL HEALTH GRANTS AND HOSPITAL CONSTRUCTION GRANTS	Fiscal year ended March 31, 1968		
	General health grants	Hospital construction grants	Total
Newfoundland.....	1.1	0.5	1.6
Nova Scotia.....	1.6	0.7	2.3
Prince Edward Island.....	0.4	⁽¹⁾	0.4
New Brunswick.....	1.3	0.3	1.6
Quebec.....	1.5	2.4	3.9
Ontario.....	12.9	6.9	19.8
Manitoba.....	2.3	0.7	3.0
Saskatchewan.....	1.9	1.0	2.9
Alberta.....	2.7	1.5	4.2
British Columbia.....	3.7	2.4	6.1
Northwest and Yukon Territories.....	0.2	⁽¹⁾	0.2
	29.6	16.4	46.0

⁽¹⁾ Less than \$50,000.

Health resources fund

The Health Resources Fund Act provides for the establishment of a health resources fund to assist provinces in the acquisition, construction and renovation of health training facilities and research institutions.

Expenditures in 1967-68 amounted to \$33 million compared with \$5 million in the previous fiscal year.

TABLE 56
(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	0.1	(1)	0.1
Nova Scotia.....	8.6	1.4	7.2
Prince Edward Island.....	0.1	0.1	
New Brunswick.....	1.2	0.3	0.9
Quebec.....	9.8	0.5	9.3
Ontario.....	8.6		8.6
Manitoba.....	0.5		0.5
Saskatchewan.....	0.1		0.1
Alberta.....	1.6		1.6
British Columbia.....	2.1	2.4	—0.3
	32.7	4.7	28.0

(1) Less than \$50,000.

MEDICAL SERVICES

Outlays in respect of medical services in 1967-68 amounted to \$43 million of which \$40 million was for administration, operation and maintenance and \$3 million was for construction or acquisition of buildings, works, land and equipment. In 1966-67 costs of administration, operation and maintenance were \$35 million and costs of construction or acquisition were \$3 million.

HEALTH SERVICES

Outlays in respect of health services amounted to \$9 million in 1967-68 and included \$4 million for laboratory and advisory services, \$2 million for emergency health services and \$1 million for consultant or advisory services. In 1966-67 outlays were also \$9 million and included \$4 million for laboratory and advisory services, \$2 million for emergency health services and \$1 million for consultant and advisory services.

FOOD AND DRUG SERVICES

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of \$8 million were \$1 million more than in 1966-67.

National Research Council including the Medical Research Council

Expenditures of the National Research Council including the Medical Research Council were \$122 million, an increase of \$27 million over the previous year's total, due mainly to increases of \$20 million in scholarships and grants in aid of research.

Expenditures of the National Research Council under a program of scholarships and grants in aid of science and engineering research amounted to \$46 million compared with \$34 million in 1966-67 and expenditures of the Medical Research Council under an extramural program of scholarships and grants in aid of medical research were \$20 million compared with \$12 million in 1966-67.

Assistance towards research in industry was \$5 million compared with \$4 million in 1966-67, administration and general costs were \$41 million compared with \$37 million and construction or acquisition of buildings, works, land and equipment was \$9 million compared with \$7 million.

TABLE 57
(in millions of dollars)

NATIONAL RESEARCH COUNCIL INCLUDING THE MEDICAL RESEARCH COUNCIL	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Scholarships and grants in aid of research.....	66.0	46.5	19.5
Construction or acquisition of buildings, works, land and equipment..	9.3	7.1	2.2
Assistance towards research in industry.....	5.0	4.2	0.8
Administration, operation and maintenance.....	41.4	36.9	4.5
	121.7	94.7	27.0

National Revenue

Expenditures of the Department of National Revenue amounted to \$115 million, an increase of \$9 million over the 1966-67 total of \$106 million.

TABLE 58
(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Customs and excise.....	56.7	53.8	2.9
Taxation.....	58.1	51.8	6.3
Income tax appeal board.....	0.3	0.3	
	115.1	105.9	9.2

Customs and excise

Outlays of \$57 million in respect of the collection of customs import duties, excise taxes and excise duties were \$3 million higher and included \$35 million for the operation and maintenance of ports (\$35 million in 1966-67), \$13 million in connection with excise tax, excise duty, investigations and drawbacks (\$11 million in the previous year) and \$9 million for general administration (\$8 million in 1966-67).

Taxation

Outlays of \$58 million in respect of taxation were \$6 million higher than in 1966-67 due mainly to outlays for district offices which totalled \$52 million compared with \$46 million in 1966-67.

Post Office

Costs of the Post Office Department in the amount of \$302 million charged to budgetary expenditures were \$33 million more than in 1966-67, due mainly to staff growth and to salary increases.

Costs of operations at \$206 million were \$24 million more than in the previous fiscal year and costs of movement of mail at \$87 million were \$8 million more.

Remuneration of postmasters and staffs at revenue and semi-staff offices and certain other authorized disbursements are paid from revenue. These payments at \$45 million (\$3 million more than in 1966-67) brought gross post office expenditures to \$347 million in 1967-68 compared with \$311 million in 1966-67.

As gross post office receipts totalled \$327 million including the \$45 million used for authorized disbursements from revenue, gross expenditures of \$347 million exceeded gross receipts by \$20 million in 1967-68. In 1966-67 gross receipts were \$296 million and gross expenditures were \$311 million.

However, it is to be noted that post office expenditures do not reflect any payments for premises occupied by the Post Office Department or for certain accounting and miscellaneous services provided by other departments, nor does post office revenue reflect any receipts for the franking privilege covering parliamentary and departmental mail or for certain miscellaneous services provided for other government departments and agencies. The services provided free by other departments were valued at \$50 million and those provided free by the Post Office Department for the franking privilege were valued at \$5 million in 1967-68 compared with \$43 million and \$5 million respectively in 1966-67.

TABLE 59
(in millions of dollars)

POST OFFICE	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Charged to budgetary expenditure—			
Operations—salaries and other expenses of staff post offices, district offices and railway mail services; and supplies and equipment and other items for revenue post offices.....	205.6	181.8	23.8
Transportation—movement of mail by land, air and water.....	87.1	78.9	8.2
Financial services.....	4.6	4.1	0.5
Administration and general.....	4.5	3.7	0.8
	<i>301.8</i>	<i>268.5</i>	<i>33.3</i>
Charged to revenue—			
Operations—salaries of postmasters and staffs at revenue and semi-staff offices, commissions paid at sub-offices and other disbursements.....	45.5	42.1	3.4
	<i>347.3</i>	<i>310.6</i>	<i>36.7</i>

Public Works

Expenditures of the Department of Public Works amounted to \$309 million in 1967-68, \$14 million higher than in the previous fiscal year. The increase was due mainly to increases of \$25 million for accommodation services and \$6 million for harbours and rivers engineering services, partly offset by decreases of \$12 million for roads, bridges and other engineering services and \$10 million for the National Capital Commission.

Accommodation services

Expenditures for maintenance and operation of public buildings and grounds amounted to \$85 million of which \$35 million was in respect of the national capital region and \$50 million for other centres. Included in the outlays for the national capital region were \$14 million for rentals of space occupied by government services, \$6 million for repairs and upkeep and \$3 million for municipal and public utilities services; similar outlays for other centres were \$13 million for rents, \$7 million for repairs and upkeep and \$5 million for municipal and public utilities services. In 1966-67 expen-

ditures were \$75 million and included \$28 million for the national capital region of which \$10 million was for rents, \$4 million for repairs and upkeep and \$3 million for municipal and public utilities services; \$42 million for other centres of which \$7 million was for rents, \$7 million for repairs and upkeep and \$5 million for municipal and public utilities services; and \$5 million for office furniture and furnishings.

Costs of acquisition, construction and improvements of public buildings totalled \$48 million of which \$25 million was in respect of Ottawa and \$23 million for other centres. In 1966-67 expenditures were \$32 million of which \$14 million was for Ottawa and \$18 million for other centres.

Outlays for the acquisition of equipment and furnishings other than office furnishings at \$2 million were \$1 million more than in 1966-67.

TABLE 60
(in millions of dollars)

PUBLIC WORKS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Accommodation services—			
Maintenance and operation of public buildings and grounds—			
National capital region.....	35.1	28.4	6.7
Other than national capital region.....	49.6	41.8	7.8
Office furniture and furnishings.....		5.3	—5.3
Acquisition of equipment and furnishings other than office furnishings.....	1.4	0.8	0.6
Construction, acquisition, major repairs, etc. of public buildings—			
Ottawa.....	24.8	13.8	11.0
Other than Ottawa.....	22.9	18.4	4.5
	133.8	108.5	25.3
Roads, bridges and other engineering services—			
Operation and maintenance.....	6.7	6.0	0.7
Construction, acquisition, major repairs and improvements of, and plans and sites for, roads, bridges and other engineering works.....	10.4	8.0	2.4
Trans-Canada highway—			
Contributions to provinces under terms of the Trans-Canada Highway Act.....	64.7	81.0	—16.3
Construction through national parks.....	2.0	0.6	1.4
	83.8	95.6	—11.8
Harbours and rivers engineering services—			
Operation and maintenance.....	7.6	7.5	0.1
Construction or acquisition of equipment.....	0.9	1.0	—0.1
Construction, acquisition, major repairs, etc. of harbour and river works.....	35.2	29.4	5.8
Dry dock subsidies.....	0.2	0.2	
	43.9	38.1	5.8
Testing laboratories.....	1.2	1.2	
Administration and general.....	22.7	18.0	4.7
	285.4	261.4	24.0
National Capital Commission—			
Operation and maintenance.....	5.3	4.7	0.6
Interest charges (net).....	3.3	3.3	
Payment to the national capital fund.....	14.6	25.0	—10.4
	23.2	33.0	—9.8
	308.6	294.4	14.2

Roads, bridges and other engineering services

Expenditures in respect of roads, bridges and other engineering services amounted to \$84 million in 1967-68, a decrease of \$12 million from the previous year's total.

Contributions of \$65 million to provinces under the terms of the Trans-Canada Highway Act were \$16 million less than in 1966-67.

Operation and maintenance costs totalled \$7 million, of which \$6 million was in respect of the northwest highway system, and costs of construction and acquisition were \$10 million of which \$5 million was towards the cost of planning a causeway and associated structures across Northumberland Strait and \$2 million was towards the federal government's share of constructing a highway in the counties of Matane and Gaspé North, Quebec. In 1966-67 operation and maintenance costs were \$6 million, of which \$5 million was for the northwest highway system, and costs of construction and acquisition were \$8 million of which \$4 million was in respect of the Northumberland Strait and \$3 million in respect of the federal government's share of a highway in the counties of Matane and Gaspé North, Quebec.

TABLE 61
(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER TRANS-CANADA HIGHWAY ACT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	9.4	5.8	3.6
Nova Scotia.....	12.9	18.3	—5.4
Prince Edward Island.....	0.9	0.4	0.5
New Brunswick.....	11.2	10.6	0.6
Quebec.....	22.1	41.8	—19.7
Ontario.....	5.2	3.0	2.2
Manitoba.....	1.1		1.1
Saskatchewan.....	1.0	0.4	0.6
Alberta.....	0.4	0.3	0.1
British Columbia.....	0.5	0.4	0.1
	64.7	81.0	—16.3

Harbours and rivers engineering services

Expenditures in this category totalled \$44 million in 1967-68, \$6 million more than in 1966-67. Outlays for acquisition, construction and improvements of harbour and river works were \$35 million compared with \$29 million in 1966-67 and outlays for operation and maintenance were \$8 million in each year.

Administration and general

These expenditures totalled \$23 million in 1967-68 compared with \$18 million in the previous fiscal year. The increase was mainly attributable to higher expenditures for regional and district offices which were \$17 million compared with \$12 million in 1966-67.

National Capital Commission

Expenditures in respect of the National Capital Commission were \$23 million, \$10 million less than in 1966-67.

An amount of \$15 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region compared with \$25 million in 1966-67. Outlays for the operation and maintenance of parks, parkways, etc. at \$5 million and interest charges at \$3 million were each approximately the same as in the previous fiscal year.

Secretary of State

Expenditures of the Department of the Secretary of State at \$190 million were \$56 million over the previous year's total of \$134 million.

The main items responsible for the increase were an increase of \$21 million in respect of post-secondary education and \$14 million for the National Arts Centre and a grant of \$17 million to the Canada Council.

TABLE 62
(in millions of dollars)

SECRETARY OF STATE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Post-secondary education payments—			
Payments to provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....	108.0		108.0
University grants.....	0.2	87.1	—86.9
Centennial Commission—			
Programs and projects of national significance.....	13.4	12.5	0.9
Payment to the centennial of confederation fund.....	13.2	13.0	0.2
General administration.....	4.6	4.7	—0.1
	31.2	30.2	1.0
Grant to the Canada Council.....	16.9		16.9
National Arts Centre—			
Construction or acquisition of buildings, works, land and equipment	19.5	6.4	13.1
Administrative expenses of co-ordinator.....		0.2	—0.2
Payments to the National Arts Centre Corporation.....	1.0	(1)	1.0
	20.5	6.6	13.9
Translation bureau.....	4.1	3.5	0.6
National Museum of Canada.....	3.7	2.6	1.1
Citizenship.....	3.3	2.6	0.7
Office of the Representation Commissioner.....	0.1	0.2	—0.1
Administration and general.....	1.9	1.0	0.9
	189.9	133.8	56.1

(1) Less than \$50,000.

Post-secondary education payments

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled \$108 million. In prior years the government made comparable payments to the association of universities and colleges of Canada for the purpose of making grants to universities of higher learning. These payments amounted to \$87 million in 1966-67.

Centennial Commission

Expenditures of the Centennial Commission of \$31 million were \$1 million higher than in 1966-67 due mainly to an increase in respect of programs and projects of national significance. Payment of \$13 million to the centennial of confederation fund was the same as in the previous fiscal year.

Grant to the Canada Council

The Canada Council received a grant of \$17 million in 1967-68 for the purposes of the arts, humanities and social sciences, for which there was no comparable expenditure in the previous year.

National Arts Centre

Expenditures in respect of the National Arts Centre for construction or acquisition of buildings, works, land and equipment were \$20 million, \$13 million higher than in 1966-67 and payments to the corporation were \$1 million compared with \$25 thousand in 1966-67.

Other expenditures

Outlays of \$4 million in respect of the translation bureau, \$4 million in respect of the National Museum of Canada, \$3 million in respect of citizenship and \$2 million for administration and general were each \$1 million higher than in 1966-67.

Solicitor General

Expenditures of the Department of the Solicitor General amounted to \$153 million compared with \$144 million in 1966-67. The main changes were increases of \$5 million in outlays for correctional services and \$4 million for the Royal Canadian Mounted Police.

TABLE 63
(in millions of dollars)

SOLICITOR GENERAL	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Royal Canadian Mounted Police—			
National police services, federal law enforcement duties and provincial and municipal policing under contract—			
Administration, operation and maintenance.....	61.9	64.4	—2.5
Construction or acquisition of buildings, works, land and equipment.....	10.0	6.0	4.0
Pensions and other benefits—			
Pensions.....	5.4	4.9	0.5
Royal Canadian Mounted Police superannuation account—			
Government's contribution.....	4.2	4.5	—0.3
Amortization of deferred charges.....	5.3	3.3	2.0
Other.....	0.9	1.0	—0.1
	87.7	84.1	3.6
Correctional services—			
Administration of the Canadian penitentiary service.....	1.0	1.0	
Operation and maintenance of penitentiaries.....	39.1	37.1	2.0
Parole Act administration.....	1.6	1.3	0.3
Construction or acquisition of buildings, works, land and equipment	23.1	20.2	2.9
	64.8	59.6	5.2
Office of the Solicitor General.....	1.0	0.6	0.4
	153.5	144.3	9.2

Royal Canadian Mounted Police

Net expenditures of the Royal Canadian Mounted Police were \$88 million, \$4 million higher than in 1966-67.

In 1967-68, authority was granted by vote 15, Appropriation Act No. 3, 1967, which covers expenditures for administration, operation and maintenance to credit thereto revenue arising from services provided under that vote. The 1966-67 figures have been adjusted accordingly for comparative purposes. This revenue amounted to \$31 million in 1967-68 and included \$30 million for policing certain provinces, territories and municipalities. In 1966-67 revenue amounted to \$18 million of which \$17 million was for policing services. The increase in revenue from policing services was due to an increase in the rates and in the number of employees required for these services and due to payments of \$4 million collected in 1967-68 which were applicable in the previous fiscal year.

Outlays for administration, operation and maintenance were \$62 million compared with \$64 million and outlays for construction or acquisition of buildings, works, land and equipment were \$10 million compared with \$6 million.

Expenditures in respect of pensions and other benefits amounted to \$16 million compared with \$14 million in 1966-67. Under the Royal Canadian Mounted Police Pension Continuation Act ranks below that of commissioned officer are eligible for pensions on a non-contributory basis which cease on the death of the recipient. The pay of commissioned officers is subject to deductions for pensions. Deductions from the pay of commissioned officers are credited to revenue. Pensions in 1967-68 totalled \$6 million, \$1 million higher than in the previous year.

The government's contribution to the Royal Canadian Mounted Police superannuation account was \$4 million compared with \$4 million in 1966-67. There was also a charge to expenditure of \$5 million to cover annual amortization of actuarial deficiencies in the superannuation account compared with \$3 million. A more detailed explanation of this transaction is given in section 4 of this volume under the asset category "deferred charges".

Correctional services

Costs of correctional services amounted to \$65 million compared with \$60 million in the previous fiscal year. Outlays for operation and maintenance of penitentiaries amounted to \$39 million compared with \$37 million in 1966-67, construction or acquisition of buildings, works, land and equipment amounted to \$23 million, \$3 million more than in the previous year and outlays of \$1 million in respect of Parole Act administration was slightly more than in 1966-67.

Trade and Commerce

Expenditures of the Department of Trade and Commerce including the Canadian Wheat Board amounted to \$81 million in 1967-68, \$8 million more than the 1966-67 total.

TABLE 64
(in millions of dollars)

TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Canadian Wheat Board—			
Carrying costs of temporary wheat reserves	31.4	29.8	1.6
Prairie Grain Advance Payments Act	0.7	0.6	0.1
Payment to the board	2.7		2.7
	34.8	30.4	4.4
Trade commissioner services	10.3	9.0	1.3
Canadian government travel bureau	10.0	10.0	
Canadian corporation for the 1967 world exhibition—			
Canadian government participation	7.0	8.4	-1.4
Standards branch	4.2	3.9	0.3
Canadian government exhibition commission	5.4	4.3	1.1
Administration and general	9.7	7.5	2.2
	81.4	73.5	7.9

Canadian Wheat Board

Expenditures during 1967-68 amounted to \$35 million compared with \$30 million in the previous fiscal year and were mainly in respect of carrying costs of temporary wheat reserves.

Trade commissioner service

Expenditures of the trade commissioner service in 1967-68 were \$10 million and covered the administration and operation of the head office in Ottawa and trade commissioner offices located abroad. In 1966-67 comparable expenditures were \$9 million.

Canadian government travel bureau

Outlays of \$10 million for the travel bureau to assist in promoting the tourist business in Canada were the same as in 1966-67 and included \$4 million for advertising compared with \$5 million in 1966-67.

Canadian participation in the 1967 world exhibition

Outlays in respect of the Canadian government participation in the 1967 world exhibition totalled \$7 million of which \$2 million was for exhibits and displays, \$2 million for operating expenses, \$1 million for construction and acquisition of buildings and \$1 million for special events. In 1966-67 outlays totalled \$8 million of which \$2 million was for exhibits and displays, \$5 million for construction or acquisition and \$1 million for operating expenses.

Standards branch

Expenditures cover the costs of electricity and gas inspections and weights and measures inspections. Costs of these services totalled \$4 million, slightly higher than in 1966-67. Arising from these expenditures were inspection fees collected and credited to revenue in the amount of \$2 million, the same as in 1966-67.

Canadian government exhibition commission

Expenditures of this branch were \$5 million, \$1 million more than in 1966-67 and were due mainly to the government's participation in exhibitions and displays.

Transport

Expenditures of the Department of Transport, including the Atlantic Development Board, the Canadian Transport Commission and the National Harbours Board totalled \$607 million compared with \$568 million in 1966-67.

Expenditures in respect of the Air Transport Board, the Board of Transport Commissioners for Canada and the Canadian Maritime Commission were transferred to the control of the Canadian Transport Commission under this department and capital subsidies for the construction of commercial and fishing vessels, which were included previously under expenditures of the Canadian Maritime Commission, are now included under non-defence expenditure of the Department of Industry. Previous year's figures have been adjusted for purposes of comparison.

Air services

Expenditures of \$175 million for air services included \$126 million for administration, operation and maintenance, \$46 million for construction or acquisition of buildings, works, land and equipment and \$3 million for contributions and grants. In 1966-67 expenditures were \$165 million of which \$111 million was for administration, operation and maintenance, \$52 million for construction or acquisition and \$2 million for contributions and grants.

Outlays for airports and ground services totalled \$70 million, \$5 million more than in 1966-67; for radio aids to air and marine navigation they were \$41 million, \$3 million more; for meteorological services they were \$25 million, \$2 million less; and for air traffic control they were \$13 million, \$1 million more.

Canadian Transport Commission

Expenditures of \$157 million in respect of the Canadian Transport Commission included \$126 million for payments under the National Transportation Act, \$15 million for contributions to the railway grade crossing fund, \$11 million for steamship subventions, \$1 million for subsidies to air carriers and \$4 million for administration and general. In 1966-67 total expenditures were \$150 million which included \$116 million for payments to the railways for the maintenance of the rates of freight traffic, \$15 million for contributions to the railway grade crossing fund, \$11 million for steamship subventions, \$5 million for maintenance of trackage, \$3 million for administration and general and \$355 thousand for subsidies to air carriers.

TABLE 65
(in millions of dollars)

TRANSPORT	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Air services—			
Administration, operation and maintenance.....	125.8	110.8	15.0
Construction, acquisition of buildings, works, land and equipment..	45.9	52.0	—6.1
Grants, contributions, subsidies and other payments.....	3.3	2.2	1.1
	175.0	165.0	10.0
Canadian Transport Commission (1)—			
Payments under the National Transportation Act.....	126.0	120.9	5.1
Contributions to the railway grade crossing fund.....	15.0	15.0	
Steamship subventions.....	11.1	10.8	0.3
Subsidies to air carriers.....	1.2	0.4	0.8
Administration and general.....	3.6	3.0	0.6
	156.9	150.1	6.8
Railways and steamships—			
Construction or acquisition.....	24.5	27.3	—2.8
Maritime Freight Rates Act—			
Difference between tariffs and normal tolls.....	14.2	14.4	—0.2
Railway to Great Slave Lake.....	4.4	1.3	3.1
Victoria Bridge.....	0.9	0.8	0.1
Operating deficits—			
Canadian National Railways.....	35.8	24.6	11.2
Newfoundland ferry and terminals.....	16.5	13.0	3.5
Prince Edward Island car ferry and terminals.....	4.8	4.6	0.2
Yarmouth, N.S.—Bar Harbour, Maine, U.S.A. ferry service..	0.4	(2)	0.4
Railway employees provident fund—deficit.....	6.6		6.6
Other.....	0.6	0.9	—0.3
	108.7	86.9	21.8
Marine services—			
Administration, operation and maintenance.....	55.1	50.7	4.4
Construction or acquisition of buildings, works, land, vessels and equipment.....	46.3	49.3	—3.0
	101.4	100.0	1.4
Atlantic Development Board—			
Payments to the Atlantic development fund.....	18.6	29.6	—11.0
Federal share of the cost of a trunk highway program.....	19.3	8.6	10.7
Administration and general.....	4.5	1.8	2.7
	42.4	40.0	2.4
Canals and works entrusted to The St. Lawrence Seaway Authority—			
Welland Canal deficit.....	8.2	10.1	—1.9
Other operating deficits and capital requirements.....	2.4	2.8	—0.4
	10.6	12.9	—2.3
National Harbours Board.....	4.8	7.0	—2.2
Administration and general.....	7.1	6.3	0.8
	606.9	568.2	38.7

(1) Expenditures of the Air Transport Board, the Board of Transport Commissioners and the Canadian Maritime Commission are included under this heading.

(2) Less than \$50,000.

Railways and steamships

Expenditures for these services totalled \$109 million compared with \$87 million in 1966-67.

Costs of construction or acquisition of buildings, works, land, dock and terminal facilities were \$24 million compared with \$27 million in 1966-67 due mainly to lower expenditures for construction or acquisition of ferry vessels and equipment which were \$11 million in 1967-68 compared with \$15 million in 1966-67. Payments under the Maritime Freight Rates Act for the difference between tariffs and normal tolls were \$14 million the same as in 1966-67. The 1967 net operating deficit of the

Canadian National Railways charged to expenditure was \$36 million compared with the 1966 deficit of \$25 million charged to expenditure in 1966-67 and other operating deficits charged to expenditure totalled \$22 million compared with \$18 million in 1966-67.

Marine services

Expenditures of \$101 million for marine services included \$55 million for administration, operation and maintenance and \$46 million for construction or acquisition. In 1966-67 expenditures were \$100 million of which \$51 million was for administration, operation and maintenance and \$49 million for construction or acquisition.

Outlays for the Canadian coast guard were \$50 million compared with \$56 million in 1966-67; for aids to navigation, \$20 million compared with \$18 million; for canals, \$9 million compared with \$9 million; and for marine hydraulics, \$14 million compared with \$8 million.

Atlantic Development Board

The Atlantic Development Board Act provides that the objects and purposes of the board are to inquire into and report upon measures and projects for fostering the economic growth and development of the Atlantic region of Canada.

Expenditures totalled \$42 million in 1967-68 and included payments of \$19 million to the board to be credited to the atlantic development fund to finance and assist in financing programs and projects as contemplated by the board, and \$19 million for the federal share of the cost of a trunk highway program for the Atlantic provinces. In 1966-67 expenditures were \$40 million of which \$30 million was credited to the atlantic development fund and \$9 million for the trunk highway program. An appendix showing details of these payments is included in section 40 of volume II.

Canals and works entrusted to The St. Lawrence Seaway Authority

Expenditures for this purpose totalled \$11 million compared with \$13 million in 1966-67. The 1967 operating deficit of the Welland Canal charged to budgetary expenditure was \$8 million compared with the 1966 deficit of \$10 million charged to 1966-67 budgetary expenditures. Other expenditures were \$2 million compared with \$3 million in 1966-67.

National Harbours Board

Non-active advances to the board which were charged to budgetary expenditures totalled \$5 million in 1967-68 and included \$4 million for reconstruction and capital expenditures and \$1 million in respect of the 1967 operating deficit of the Jacques Cartier Bridge. In 1966-67 advances of \$7 million included \$4 million for reconstruction and capital expenditures, \$1 million in connection with the Canadian Universal and International Exhibition and \$2 million in respect of the 1966 operating deficit of the Jacques Cartier Bridge.

Treasury Board

Expenditures of the Treasury Board amounted to \$159 million, an increase of \$5 million over the total for 1966-67.

Public service superannuation account

The government's contribution to the public service superannuation account in an amount equal to the estimated current and prior service payments of individuals in 1966-67 was \$59 million, the same as in 1966-67.

A further amount of \$61 million, equal to one fifth of the actuarial deficiencies arising out of pay increases, was charged to budgetary expenditure in 1967-68; the comparable amount in 1966-67 was \$56 million. A more detailed explanation of these transactions is given in section 4 of this volume under the asset category "deferred charges".

TABLE 66
(in millions of dollars)

TREASURY BOARD	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Public service superannuation account—			
Government's contribution.....	59.6	59.3	0.3
Amortization of deferred charges.....	60.6	56.3	4.3
	120.2	115.6	4.6
Government's contributions as an employer—			
Canada pension plan and the Quebec pension plan.....	17.3	16.8	0.5
Unemployment insurance fund.....	1.4	1.2	0.2
Death benefit account.....	1.7	1.4	0.3
Pension plans for employees, engaged locally outside Canada.....	0.2	0.1	0.1
Hospital insurance (outside Canada) plan.....	0.3	0.2	0.1
	20.9	19.7	1.2
Government's share of surgical-medical insurance premiums.....	11.2	13.6	—2.4
Payments under the Public Service Pension Adjustment Act.....	1.9	2.0	—0.1
Administration and general.....	4.4	2.5	1.9
	158.6	153.4	5.2

Canada's contributions as an employer

These contributions totalled \$21 million compared with \$20 million in 1966-67. The main item was \$17 million in each year to the Canada and Quebec pension plans.

Government's share of surgical-medical insurance premiums

The government's share of surgical-medical insurance premiums was \$11 million in 1967-68 compared with \$14 million in the previous fiscal year.

Unemployment Insurance Commission

Expenditures for the commission amounted to \$107 million compared with \$106 million in 1966-67.

The government's contribution to the fund in an amount equal to 20 per cent of the combined employee-employer contributions was \$70 million compared with \$69 million in 1966-67.

Costs of administration were \$38 million approximately the same as in the previous year.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the fund which is financed by equal contributions from employees and employers, by interest earned on investments and by the government's contribution of an amount equal to one fifth of the combined employee-employer contributions. Further information about the fund is given under the liability category "annuity, insurance and pension accounts".

TABLE 67
(in millions of dollars)

UNEMPLOYMENT INSURANCE COMMISSION	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Government's contribution to the unemployment insurance fund.....	69.5	68.8	0.7
Administration of the Unemployment Insurance Act.....	37.6	37.3	0.3
	107.1	106.1	1.0

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled \$401 million compared with \$391 million in the previous fiscal year.

TABLE 68
(in millions of dollars)

VETERANS AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Pensions—			
Disability and death.....	205.6	195.9	9.7
Administration and general.....	3.1	3.1	
	208.7	199.0	9.7
Welfare services, allowances and other benefits—			
War veterans allowances and civilian allowances.....	98.4	103.6	—5.2
Assistance under provisions of the Assistance Fund (War Veterans Allowances) Regulations.....	6.4	5.9	0.5
Other benefits.....	2.6	2.7	—0.1
Administration and general.....	6.8	6.5	0.3
	114.2	118.7	—4.5
Treatment services.....	61.4	57.9	3.5
Soldier settlement and veterans land act—			
Provision for reserve for conditional benefits.....	4.0	3.5	0.5
Administration and general.....	5.5	5.2	0.3
	9.5	8.7	0.8
Administration and general.....	7.0	6.5	0.5
	400.8	390.8	10.0

Pensions

Expenditures in respect of pensions were \$209 million in 1967-68 compared with \$199 million in 1966-67. Pensions for disability and death which constitute the greatest part of these expenditures amounted to \$206 million, \$10 million more than in 1966-67. Administration and general costs at \$3 million were the same as in the previous year.

Shown in the following table are the number of awards in effect at March 31, 1946, 1967 and 1968 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, civilian world war 2 service, defence forces peace time service, burial grants for deceased pensioners, etc.):

TABLE 69

PENSIONS	Fiscal year ended March 31								
	1946			1967			1968		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Dis-ability	Depend-ant		Dis-ability	Depend-ant		Dis-ability	Depend-ant	
World war 1.....	72.6	17.1	37.3	31.4	13.8	61.9	29.2	13.7	63.9
World war 2.....	36.2	16.4	22.2	105.7	15.5	127.9	105.1	15.3	134.8
Miscellaneous.....	2.9	1.4	2.7	4.5	1.2	6.1	4.7	1.1	6.9
	111.7	34.9	62.2	141.6	30.5	195.9	139.0	30.1	205.6

Welfare services, allowances and other benefits

These payments amounted to \$114 million in 1967-68 compared with \$119 million in 1966-67. The decrease was due mainly to payments made under the War Veterans Allowance Act and the Civilian War Pensions and Allowances Act, which amounted to \$98 million in 1967-68 compared with \$104 million in the previous year. These payments are made principally to elderly, qualified persons who are incapable of maintaining themselves.

Treatment services

Costs of these services were \$61 million in 1967-68 compared with \$58 million in the previous year.

Operation and administration costs of hospitals totalled \$53 million compared with \$52 million in 1966-67, construction, improvements, equipment and acquisition of land were \$6 million compared with \$3 million in 1966-67 and treatment and related allowances were \$3 million in each year.

Soldier settlement and veterans land act

Payments in respect of the soldier settlement and veterans land act were \$10 million in 1967-68 and included \$6 million for administration and \$4 million as a provision for reserve of conditional benefits. In 1966-67 payments were \$9 million of which \$5 million was for administration and \$4 million as a provision for reserve.

Further information regarding the reserve for conditional benefits is given in section 4 under the veterans land act fund which is included in the asset category "other loans and investments".

All Other Departments

Expenditures of the departments not dealt with individually amounted to \$72 million, an increase of \$15 million over the total for 1966-67.

Expenditures which in previous years were shown under the Department of the Registrar General are now included under the new Department of Consumer and Corporate Affairs which was established by the Consumer and Corporate Affairs Act, as passed by the House of Commons on November 27, 1967.

The main changes were increases of \$5 million for the Privy Council Office due mainly to increases of \$2 million in outlays for state visits and \$1 million in respect of the Company of Young Canadians, and \$3 million for the Public Service Commission due mainly to increased expenditures in respect of the bilingual and bicultural development program.

TABLE 70
(in millions of dollars)

ALL OTHER DEPARTMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Auditor General's Office.....	2.3	2.1	0.2
Board of Broadcast Governors.....	1.0	0.6	0.4
Office of the Chief Electoral Officer.....	0.7	0.9	-0.2
Consumer and Corporate Affairs.....	7.6	5.5	2.1
Defence Production ⁽¹⁾	9.5	9.3	0.2
Governor General and Lieutenant-Governors.....	1.0	0.8	0.2
Insurance.....	1.9	1.7	0.2
National Film Board.....	9.3	8.0	1.3
National Gallery of Canada.....	2.9	1.9	1.0
Privy Council.....	12.5	7.9	4.6
Public Archives and National Library.....	3.6	2.7	0.9
Public Printing and Stationery.....	4.9	4.0	0.9
Public Service Commission.....	13.4	10.8	2.6
Public Service Staff Relations Board.....	1.0	(2)	1.0
	71.6	56.2	15.4

⁽¹⁾See also under defence expenditure at the beginning of this section.

⁽²⁾Less than \$50,000.

1967-68
PUBLIC ACCOUNTS

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ASSET AND LIABILITY ACCOUNTS

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in section 7 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1968, the corresponding balances at March 31, 1967, and the increase or decrease during the fiscal year 1967-68. It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

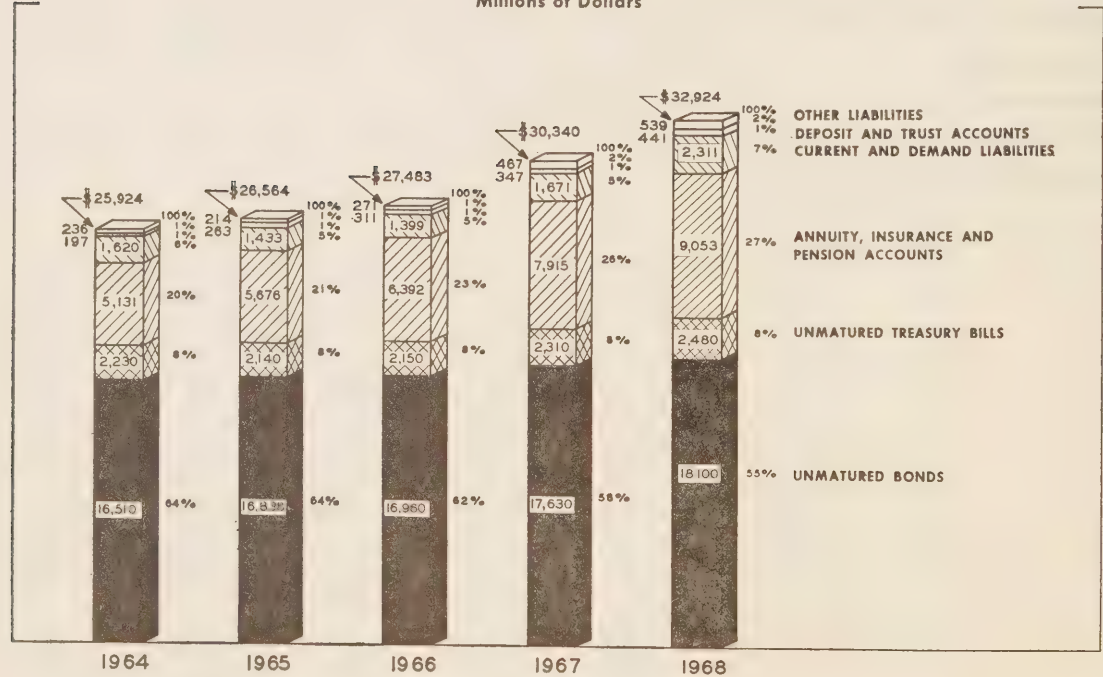
SUMMARY

The gross liabilities of the government totalled \$32,924 million at March 31, 1968, an increase of \$2,584 million over the total at March 31, 1967. The main changes were increases of \$1,137 million in annuity, insurance and pension accounts, \$640 million in unmatured debt, \$639 million in current and demand liabilities and \$94 million in deposit and trust accounts.

Net recorded assets totalled \$16,164 million at March 31, 1968, an increase of \$1,789 million over the total at March 31, 1967. The main changes were increases of \$1,207 million in loans to, and investments in, Crown corporations, \$665 million in the Canada pension plan investment fund, \$231 million in other loans and investments, and \$137 million in current assets and decreases of \$322 million in advances to the exchange fund account and \$90 million in deferred charges.

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$16,760 million at March 31, 1968 compared with \$15,965 million at March 31, 1967, an increase of \$795 million.

TOTAL LIABILITIES
Fiscal Year Ended March 31
Millions of Dollars



A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1968 with comparative figures as at March 31, 1967 and the net increases or decreases during the fiscal year 1967-68 is presented in the following table:

TABLE 1
(in millions of dollars)

	Balance at March 31		Increase or decrease (—)
	1968	1967	
LIABILITIES			
Current and demand liabilities.....	2,310.6	1,672.1	638.5
Deposit and trust accounts.....	440.9	347.3	93.6
Annuity, insurance and pension accounts.....	9,053.0	7,915.9	1,137.1
Undisbursed balances of appropriations to special accounts.....	124.8	101.5	23.3
Refundable corporation tax.....	235.3	196.2	39.1
Provision for estimated premium on redemption of bonds.....	26.0	20.0	6.0
Deferred credits.....	149.9	142.9	7.0
Suspense accounts.....	3.8	4.1	—0.3
Unmatured debt.....	20,579.9	19,940.2	639.7
Total liabilities.....	32,924.2	30,340.2	2,584.0
ASSETS			
Current assets.....	1,530.7	1,394.0	136.7
Cash in blocked currency.....	2.1	2.1	
Advances to the exchange fund account.....	2,033.3	2,355.0	—321.7
Investments in United States dollar securities issued by other than the Government of Canada.....	122.6	180.0	—57.4
Canada pension plan investment fund.....	1,280.8	615.5	665.3
Investments held for the retirement of unmaturred debt.....	8.1	3.2	4.9
Loans to, and investments in, Crown corporations.....	7,935.6	6,728.7	1,206.9
Loans to national governments.....	1,206.1	1,201.6	4.5
Other loans and investments.....	1,945.2	1,714.0	231.2
Securities held in trust.....	59.5	50.8	8.7
Deferred charges.....	492.0	581.9	—89.9
Capital assets.....	(1)	(1)	
Inactive loans and investments.....	94.8	94.8	
Total recorded assets.....	16,710.8	14,921.6	1,789.2
Less reserve for losses on realization of assets.....	—546.4	—546.4	
Net recorded assets.....	16,164.4	14,375.2	1,789.2
Net debt represented by excess of liabilities over net recorded assets...	16,759.8	15,965.0	(2)794.8

(1) Shown at nominal value of \$1.

(2) Reflecting the budgetary deficit of \$794.8 million.

LIABILITY ACCOUNTS

Current and demand liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, totalled \$2,311 million at March 31, 1968 compared with \$1,672 million at March 31, 1967, an increase of \$639 million.

The main changes were increases of \$450 million in non-interest-bearing notes payable on demand, \$66 million in accounts payable, \$45 million in outstanding treasury cheques and \$50 million in interest due and outstanding.

TABLE 2
(in millions of dollars)

CURRENT AND DEMAND LIABILITIES	Balance at March 31		Increase or decrease (—)
	1968	1967	
Outstanding treasury cheques.....	427.4	382.6	44.8
Accounts payable.....	520.2	454.5	65.7
Non-interest-bearing notes payable to—			
The international monetary fund.....	791.0	339.0	452.0
The international development association.....	23.0	26.0	—3.0
The Asian development bank.....	2.7	1.4	1.3
	816.7	366.4	450.3
Matured debt outstanding.....	26.0	30.7	—4.7
Interest due and outstanding.....	161.6	111.3	50.3
Interest accrued.....	315.3	286.2	29.1
Post office outstanding money orders.....	34.9	29.2	5.7
Outstanding letter of credit cheques.....	6.1	7.5	—1.4
Paylist deductions.....	1.1	1.1	
Other current liabilities.....	1.3	2.6	—1.3
	2,310.6	1,672.1	638.5

Non-interest-bearing notes

Non-interest-bearing notes include those portions of Canada's equities in the capital of certain international agencies which are not covered by cash. Notes in respect of the international monetary fund were \$791 million compared with \$339 million at March 31, 1967, in respect of the international development association \$23 million compared with \$26 million and in respect of the Asian development bank \$3 million compared with \$1 million.

Accounts payable and outstanding treasury cheques

Accounts payable, which represent treasury cheques issued in April 1968 but which were applicable to the 1967-68 fiscal year, totalled \$520 million. At March 31, 1967 the corresponding figures were \$454 million. Outstanding treasury cheques which are in respect of payments made prior to March 31, 1968 totalled \$427 million compared with \$383 million at March 31, 1967. The increases in these accounts reflect to a degree the greater expenditures in 1967-68.

Interest accrued

Interest accrued, which represents interest on the public debt not due and payable until some future date, was \$315 million compared with \$286 million at March 31, 1967 reflecting the increase in unmatured debt and in interest rates.

Interest due and outstanding

Interest due and outstanding at \$162 million was \$50 million higher than at March 31, 1967, reflecting the increase in unmatured debt and in interest rates.

Post office outstanding money orders

Outstanding money orders amounted to \$35 million compared with \$29 million at March 31, 1967.

Deposit and trust accounts

Sundry funds deposited with, or held in trust by, the Receiver General of Canada for various purposes are recorded in these accounts.

These funds totalled \$441 million at March 31, 1968, \$94 million higher than at March 31, 1967. There were increases of \$28 million in the provincial tax collection agreements account, \$25 million in the Canadian Dairy Commission account and \$38 million in a new account for the Canadian Commercial Corporation.

TABLE 3
(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Indian trust funds.....	34.0	33.7	0.3
Guarantee deposits—			
Energy, Mines and Resources.....	15.2	9.9	5.3
Indian Affairs and Northern Development.....	28.5	25.3	3.2
National Revenue.....	5.6	5.4	0.2
	49.3	40.6	8.7
Post office savings bank.....	18.6	20.8	—2.2
Crown corporations deposits—			
Atomic Energy of Canada Limited.....	3.0	4.0	—1.0
Crown Assets Disposal Corporation.....	0.7	0.7	
Eldorado Mining and Refining Limited.....	6.0	10.0	—4.0
Export Credits Insurance Corporation.....	14.0	14.0	
Northern Ontario Pipe Line Crown Corporation.....		0.7	—0.7
	23.7	29.4	—5.7
Canadian Pension Commission—administration trust fund.....	16.6	16.0	0.6
National Harbours Board—special accounts.....	16.8	17.2	—0.4
Instalment purchase of bonds, public service.....	16.2	16.3	—0.1
Contractors holdbacks.....	14.9	14.9	
Contractors securities—sundry departments			
Bonds.....	2.7	2.5	0.2
Cash.....	1.3	1.1	0.2
Certified cheques.....	0.2	0.3	—0.1
	4.2	3.9	0.3
Army benevolent fund.....	5.0	5.2	—0.2
Canadian Arsenals Limited pension fund.....		1.0	—1.0
Canadian Commercial Corporation—special deposit.....	38.2		38.2
Canadian Dairy Commission.....	25.2	(1)	25.2
Capital cost allowances—commercial and fishing vessels.....	4.0	4.3	—0.3
Common school funds—Ontario and Quebec.....	2.7	2.7	
Emergency gold mining assistance—holdbacks.....	2.3	2.4	—0.1
Federal Republic of Germany.....		0.5	—0.5
Immigration guarantee fund.....	1.6	1.9	—0.3
National Research Council—special fund.....	2.1	2.2	—0.1
Northwest Territories revenue account.....		1.4	—1.4
Permanent services deferred pay.....	2.6	3.4	—0.8
Prairie farm emergency fund.....	13.0	10.8	2.2
Provincial tax collection agreements account.....	120.2	92.5	27.7
Royal Canadian Mint—prepayments.....	4.5	4.0	0.5
United States of America.....	0.6	0.9	—0.3
Veterans care trust fund.....	4.2	3.4	0.8
Veterans land act trust account—general.....	8.9	7.5	1.4
Other.....	11.5	10.4	1.1
	440.9	347.3	93.6

(1) Less than \$50,000.

Indian trust funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1968 was \$34 million, the same as at March 31, 1967. Interest of \$2 million was credited during the year.

Guarantee deposits

These consist of cash and securities deposited with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licencees. Cash deposits are placed in the consolidated revenue fund and no interest is payable thereon. Bonds are held in the custody of the Minister of Finance and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1968 there was a balance of \$49 million in these accounts of which \$28 million was in respect of the Department of Indian Affairs and Northern Development, \$15 million in respect of the Department of Energy, Mines and Resources and \$6 million in respect of the Department of National Revenue. At March 31, 1967 there was a balance of \$40 million of which \$25 million was in respect of the Department of Indian Affairs and Northern Development, \$10 million in respect of the Department of Energy, Mines and Resources and \$5 million in respect of the Department of National Revenue.

Crown corporations deposits

In 1957-58 the Governor in Council, in accordance with section 81(2) of the Financial Administration Act, authorized Crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields and where the deposits are for a specified term the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits were \$24 million at March 31, 1968 compared with \$29 million at March 31, 1967. There were decreases of \$4 million in deposits of Eldorado Mining and Refining Limited and \$1 million in deposits of Atomic Energy of Canada Limited. The deposit of \$14 million of the Export Credits Insurance Corporation, corresponding to the paid up capital of \$5 million and paid up capital surplus of \$5 million which the corporation received from the consolidated revenue fund in previous years, plus the accumulated net earnings of \$4 million on the original capital investment in the corporation is non-interest-bearing.

Canadian Commercial Corporation—special deposit

This account was established in 1967-68 on behalf of the Canadian Commercial Corporation to record the deposit of funds received from the Netherlands Government for procurement of aircraft. During the year deposits totalled \$47 million and disbursements were \$9 million resulting in a balance at March 31, 1968 of \$38 million.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations, all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission by the Minister of Finance.

During 1967-68 credits to the account totalled \$225 million and disbursements were \$200 million resulting in a balance of \$25 million at March 31, 1968. The credits consisted of \$124 million from

the agricultural stabilization board, \$52 million in loans by the Minister of Finance and \$49 million in proceeds from sales; disbursements consisted of \$96 million in subsidy payments to producers, \$70 million for purchases of dairy products, \$30 million was repayments of loans and \$4 million was operation costs.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the act and are paid from this fund. During the year levies credited to the fund were \$11 million and awards totalled \$9 million resulting in a balance of \$13 million in the fund at March 31, 1968 compared with \$11 million at March 31, 1967.

Provincial tax collection agreements account

This account records transactions in respect of federal-provincial tax collection agreements.

The balance in the account at March 31, 1968 was \$120 million, an increase of \$28 million over the balance at March 31, 1967. During the year provincial income tax collected by the federal government for the provinces amounted to \$1,128 million, of which \$961 million was personal income tax and \$167 million was corporation income tax, and payments to the provinces totalled \$1,100 million. In 1966-67 collections totalled \$829 million, of which \$697 million was personal income tax and \$132 million was corporation income tax, and payments were \$803 million.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts.

The balances in these accounts totalled \$9,053 million at March 31, 1968 compared with \$7,916 million at March 31, 1967, an increase of \$1,137 million, due mainly to transactions in the superannuation accounts, the old age security fund account and the Canada pension plan account.

TABLE 4
(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Unemployment insurance fund.....	320.3	280.4	39.9
Less investment in bonds and accrued interest.....	—303.9	—266.6	—37.3
Uninvested funds on deposit with the government.....	16.4	13.8	2.6
Superannuation accounts—			
Public service.....	2,875.8	2,689.5	186.3
Canadian forces.....	2,723.3	2,577.0	146.3
Royal Canadian Mounted Police.....	104.7	85.1	19.6
	5,703.8	5,351.6	352.2
Canada pension plan account.....	1,352.8	680.9	671.9
Government annuities.....	1,326.1	1,324.5	1.6
Old age security fund.....	536.1	429.6	106.5
Other.....	117.8	115.5	2.3
	9,053.0	7,915.9	1,137.1

Unemployment insurance fund

The balance in this fund at March 31, 1968 was \$320 million (of which \$18 million represented a liability for unredeemed warrants and deposits from employers) and consisted of \$304 million invested in special government bonds (including accrued interest) and \$16 million on deposit with the Receiver General of Canada. At March 31, 1967 the balance was \$280 million (of which \$22 million represented a liability for unredeemed warrants and deposits from employers) and consisted of \$266 million invested in special government bonds (including accrued interest) and \$14 million on deposit with the Receiver General of Canada.

Receipts of \$433 million during the fiscal year included employee and employer contributions of \$347 million, the government's contribution of \$70 million and \$16 million in interest from investments. As benefit payments totalled \$389 million there was a net gain of \$44 million during 1967-68. In 1966-67 receipts totalled \$424 million (including employee and employer contributions of \$344 million, the government's contribution of \$69 million and \$11 million income from investments) and benefit payments totalled \$307 million, resulting in a net gain of \$117 million for the year.

TABLE 5
(in millions of dollars)

UNEMPLOYMENT INSURANCE FUND	Fiscal year ended March 31				
	1964	1965	1966	1967	1968
Revenue—					
Contributions—					
Employee and employer ⁽¹⁾	296.6	310.8	328.3	343.8	347.4
Government ⁽²⁾	59.3	62.1	65.7	68.8	69.5
Net income from investments.....	1.1	1.8	4.7	10.9	15.9
Other income.....	0.1	0.1	0.1	0.2	0.2
	357.1	374.8	398.8	423.7	433.0
Expenditure—					
Benefit payments.....	-365.7	-335.0	-297.8	-307.0	-388.6
Interest on loan.....	-0.2	-0.2			
Excess of revenue over expenditure or expenditure over revenue (-).....	-8.8	39.6	101.0	116.7	44.4
Balance at credit of fund at fiscal year-end.....	0.9	40.5	141.5	258.2	302.7
Unredeemed benefit warrants and deposits from employers.....	15.9	17.8	20.6	22.2	17.6
	16.8	58.3	162.1	280.4	320.3
Investment in bonds and accrued interest.....		-44.0	-148.6	-266.6	-303.9
Balance on deposit with the government.....	16.8	14.3	13.5	13.8	16.4

(1) Contributions by employees and employers are on an equal basis.

(2) Government's contribution is equal to 20 per cent of the combined employee-employer contributions.

Public service superannuation account

The balance of \$2,876 million in this account was \$186 million higher than the balance at the end of the previous fiscal year.

Receipts of \$270 million during the year included credits of \$22 million to provide for additional liabilities arising out of salary revisions made in 1967-68, contributions of \$71 million by individuals, the government's contribution of \$60 million, contributions of \$5 million by certain Crown corporations and interest of \$111 million credited to the account by the government. Contributions by the

government were equal to the estimated current and prior service payments of individuals in 1966-67. Interest at 4 per cent per annum is credited to the account quarterly and is computed quarterly on the outstanding balance at the end of the previous quarter.

The credit of \$22 million to provide for additional liabilities arising out of salary increases was charged to the asset account "unamortized portions of actuarial deficiencies". An explanation of this transaction is given under that category.

Disbursements totalled \$84 million and included \$68 million in annuities, \$11 million in withdrawals of contributions and \$5 million transferred to other pension funds.

In 1966-67 receipts totalled \$374 million and disbursements totalled \$75 million.

TABLE 6
(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1964	1965	1966	1967	1968
Receipts—					
Contributions—					
Employees—					
Government.....	55.6	57.7	(1)63.4	(2)55.5	66.0
Crown corporations.....	4.3	4.1	3.3	3.8	5.2
	59.9	61.8	66.7	59.3	71.2
Crown corporations.....	3.0	3.4	3.7	3.8	5.0
Government.....	54.0	55.6	57.8	59.3	59.6
Interest.....	71.8	78.7	89.5	98.5	110.9
Actuarial liability.....		169.5	79.6	152.2	21.5
Other.....	0.4	0.6	1.2	0.9	2.2
	189.1	369.6	298.5	374.0	270.4
Disbursements—					
Annuities.....	-47.8	-52.6	-57.7	-62.8	-68.2
Withdrawals of contributions.....	-8.4	-10.8	-11.3	-11.1	-10.8
Other.....	-0.6	-0.8	-0.9	-1.0	-5.1
	-56.8	-64.2	-69.9	-74.9	-84.1
Excess of receipts over disbursements.....	132.3	305.4	228.6	299.1	186.3
Balance in fund brought forward.....	1,724.1	1,856.4	2,161.8	2,390.4	2,689.5
Balance at credit of fund.....	1,856.4	2,161.8	2,390.4	2,689.5	2,875.8

(1) The 1966 figure includes \$4.1 million due to dual contributions temporarily required in respect of the Canada and Quebec pension plans.

(2) Net after deduction of \$4.1 million referred to in footnote (1).

Canadian forces superannuation account

The balance in this account at March 31, 1968 was \$2,723 million, an increase of \$146 million over the balance at March 31, 1967.

Receipts of \$198 million included \$105 million in interest credited by the government, \$58 million in regular contributions by the government and \$33 million in contributions by personnel. Regular government contributions are made at the rate of one and two-thirds times the current and prior service contributions by personnel. Interest at 4 per cent per annum is credited to the account quarterly and is computed quarterly on the outstanding balance at the end of the previous quarter.

Disbursements of \$52 million included \$46 million in pensions and retiring allowances and \$6 million in cash termination allowances and return of contributions.

In 1966-67 receipts were \$439 million of which \$279 million was a provision for additional liabilities resulting from increased rates of pay, and disbursements were \$46 million.

TABLE 7
(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1964	1965	1966	1967	1968
Receipts—					
Contributions—					
Personnel.....	36.0	35.2	(1)34.1	(2)25.1	33.1
Government.....	59.7	58.8	58.8	42.6	58.4
Interest.....	66.3	75.0	83.2	91.7	105.2
Actuarial liability.....	76.5	67.2	16.6	279.2	
Other.....	0.2	0.2	0.3	0.3	1.4
	238.7	236.4	193.0	438.9	198.1
Disbursements—					
Pensions and retiring allowances.....	-13.4	-18.6	-26.7	-36.8	-45.7
Cash termination allowances and return of contributions.....	-9.5	-11.0	-10.1	-9.2	-6.0
Other.....	-0.1	-0.2	-0.1	-0.1	-0.1
	-23.0	-29.8	-36.9	-46.1	-51.8
Excess of receipts over disbursements.....	215.7	206.6	156.1	392.8	146.3
Balance in fund brought forward.....	1,605.8	1,821.5	2,028.1	2,184.2	2,577.0
Balance at credit of fund.....	1,821.5	2,028.1	2,184.2	2,577.0	2,723.3

(1) Includes \$2.1 million due to dual contributions temporarily required in respect of the Canada and Quebec pension plans.

(2) Net after deduction of \$2.1 million referred to in footnote (1).

Royal Canadian Mounted Police superannuation account

The balance of \$105 million in this account as at March 31, 1968 was \$20 million more than the previous fiscal year-end balance of \$85 million.

Receipts during the year of \$21 million consisted of \$3 million in contributions by personnel, \$4 million in interest credited to the account by the government, \$4 million in contributions by the government, \$8 million to cover the actuarial deficiency revealed by the quinquennial actuarial valuation made as at December 31, 1964 and \$2 million to provide for additional liabilities arising from salary revisions made in 1967-68. Government contributions are made at the rate of one and two thirds times the current and prior service contributions by personnel. Interest at 4 per cent is credited to the account quarterly on the outstanding balance at the end of the previous quarter.

The credit of \$8 million as a result of the quinquennial actuarial valuation made as at December 31, 1964 and \$2 million arising from salary increases, was charged to the asset account "unamortized portions of actuarial deficiencies". An explanation of this transaction is given under that category.

Disbursements of \$1 million consisted of annuities and allowances, cash termination allowances and return of contributions.

In 1966-67 receipts were \$21 million of which \$11 million was a provision for an actuarial evaluation resulting from increased rates of pay and disbursements were \$1 million.

TABLE 8
(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1964	1965	1966	1967	1968
Receipts—					
Contributions—					
Personnel.....	1.8	2.1	(1)2.2	(2)2.2	2.8
Government.....	3.1	3.2	3.9	4.5	4.2
Interest.....	1.6	1.9	2.4	2.9	3.5
Actuarial liability.....	2.8	5.2		11.1	10.1
	9.3	12.4	8.5	20.7	20.6
Disbursements—					
Annuities and allowances.....	−0.4	−0.4	−0.5	−0.7	−0.8
Cash termination allowances and return of contributions.....	−0.2	−0.3	−0.3	−0.3	−0.2
	−0.6	−0.7	−0.8	−1.0	−1.0
Excess of receipts over disbursements.....	8.7	11.7	7.7	19.7	19.6
Balance in fund brought forward.....	37.3	46.0	57.7	65.4	85.1
Balance at credit of fund.....	46.0	57.7	65.4	85.1	104.7

(1) Includes \$0.2 million due to dual contributions temporarily required in respect of the Canada and Quebec pension plans.

(2) Net after deduction of \$0.2 million referred to in footnote (1).

Canada pension plan account

The balance of \$1,353 million at March 31, 1968 was \$672 million higher than the balance at March 31, 1967.

Credits to the account of \$685 million consisted of \$640 million in contributions under the act, \$42 million in interest from investments and \$1 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were \$13 million and consisted mainly of administrative costs.

The amount by which the operating balance of the Canada pension plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling \$665 million were purchased bringing the balance at March 31, 1968 to \$1,281 million. These securities which consist of \$1,275 million in provincial bonds and \$6 million in federal bonds are recorded in the asset account "Canada pension plan investment fund".

TABLE 9
(in millions of dollars)

CANADA PENSION PLAN ACCOUNT	Fiscal year ended March 31		
	1966	1967	1968
Receipts—			
Contributions.....	94.9	587.2	640.2
Interest on investments.....		11.0	42.2
Interest on operating balance.....	(1)	1.1	1.4
Other.....		0.6	0.9
	94.9	599.9	684.7
Payments—			
Administrative expenses.....	-5.5	-8.3	-11.5
Benefit payments.....		-0.1	-1.3
	-5.5	-8.4	-12.8
Excess of receipts over payments.....	89.4	591.5	671.9
Balance in fund brought forward.....		89.4	680.9
Balance at credit of fund.....	89.4	680.9	1,352.8
Less investment in securities held in the Canada pension plan investment fund.....	-34.8	-615.5	-1,280.8
Operating balance on deposit with the government.....	54.6	65.4	72.0

(1) Less than \$50,000.

Government annuities

The balance in this account was \$1,326 million at March 31, 1968, an increase of \$2 million over the balance at March 31, 1967. Receipts of \$70 million included \$19 million from premiums and \$51 million in interest from the government. Disbursements of \$68 million consisted mainly of vested annuity and commuted value payments and refunds of premiums. In 1966-67 receipts amounted to \$72 million and disbursements were \$65 million.

Old age security fund

The Old Age Security Act, 1951 directed that this fund be established and that credits to the fund should consist of a 2 per cent sales tax, a 2 per cent tax (maximum tax \$60) on individual incomes and a 2 per cent tax on corporation incomes, and that pension payments of \$40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the act have increased these tax rates: on individual incomes to 4 per cent effective January 1, 1964 (maximum tax \$120 increased to \$240 effective January 1, 1967); on corporation incomes to 3 per cent effective January 1, 1959; and on sales to 3 per cent effective April 10, 1959.

Pension rates also have been increased to \$75 per month effective October 1, 1963 and to \$76.50 per month effective January 1, 1968 by amendments to the act.

The act was further amended to authorize pension payments effective January 1966 to all persons who satisfy the residence requirements of the act and who had attained the age of 69 years on or before January 1, 1966; the age limit being reduced by one on January 1st of each subsequent year until 1970. A further amendment to the act in 1966-67 authorized the payment of a monthly guaranteed supplement to eligible pensioners of \$30 per month in 1967 and, in any year thereafter, 40 per cent of the amount of the pension that may be paid to him dependent upon the amount of his income for the preceding year.

During 1967-68 receipts of \$1,495 million exceeded pension payments of \$1,388 million by \$107 million, bringing the balance in the fund to \$536 million at March 31, 1968. Receipts consisted of \$545 million from the sales tax, \$800 million from the tax on personal incomes and \$150 million from the tax on corporation profits.

In 1966-67 receipts of \$1,285 million exceeded pension payments of \$1,073 million by \$212 million resulting in a balance of \$429 million at March 31, 1967.

TABLE 10
(in millions of dollars)

OLD AGE SECURITY FUND	Fiscal year ended March 31				
	1964	1965	1966	1967	1968
Tax receipts—					
Sales tax.....	331.8	383.2	522.1	559.5	544.5
Personal income tax.....	302.6	431.9	494.9	576.6	800.1
Corporation income tax.....	115.7	145.2	152.3	149.5	150.0
Total tax receipts.....	750.1	960.3	1,169.3	1,285.6	1,494.6
Pension payments.....	—808.4	—885.3	—927.3	—1,073.0	—1,388.1
Excess of receipts over payments.....	—58.3	75.0	242.0	212.6	106.5
Temporary loans brought forward.....	—41.7	—100.0	—25.0		
Balance in fund brought forward.....				217.0	429.6
Temporary loans by the Minister of Finance to cover deficit in fund.....	100.0	25.0			
Balance in fund.....			217.0	429.6	536.1

A distribution by provinces of pension payments from the old age security fund is shown in the following table:

TABLE 11
(in millions of dollars)

OLD AGE SECURITY PAYMENTS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Newfoundland.....	28.8	21.2	7.6
Nova Scotia.....	63.5	49.0	14.5
Prince Edward Island.....	11.5	8.7	2.8
New Brunswick.....	47.4	36.2	11.2
Quebec.....	321.9	239.8	82.1
Ontario.....	496.9	387.4	109.5
Manitoba.....	80.4	63.5	16.9
Saskatchewan.....	79.6	64.0	15.6
Alberta.....	93.4	72.4	21.0
British Columbia.....	163.5	130.1	33.4
Northwest and Yukon Territories.....	1.2	0.7	0.5
	1,388.1	1,073.0	315.1

The following table shows the number of pensioners to whom payments were made in the month of March and the total payments in each of the fiscal years ended March 31, 1964 to 1968 inclusive:

TABLE 12
OLD AGE SECURITY PENSIONS

FISCAL YEAR ENDED MARCH 31	Number of pensioners, March (in thousands)	Payments (in millions of dollars)
1964.....	972	808.4
1965.....	994	885.3
1966.....	1,106	927.3
1967.....	1,230	1,073.0
1968.....	1,366	1,388.1

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available for purposes of the Department of National Defence.

There was a net increase of \$23 million in these accounts during 1967-68 bringing the balance to \$125 million at March 31, 1968.

TABLE 13
(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
International assistance account.....	64.8	61.5	3.3
Railway grade crossing fund.....	9.5	10.3	—0.8
Centennial of confederation fund.....	7.3	4.7	2.6
Area development account.....	11.0		11.0
Surplus Crown assets.....	31.1	24.3	6.8
Other.....	1.1	0.7	0.4
	124.8	101.5	23.3

International assistance account

This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payment of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were \$47 million and credits thereto and charged to budgetary expenditure were \$50 million resulting in a balance of \$65 million in the account at March 31, 1968. At March 31, 1967 the balance in the account was \$62 million.

Railway grade crossing fund

This fund was established under authority of section 265 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance of \$10 million in the railway grade crossing fund at March 31, 1968 was \$1 million less than at the previous fiscal year-end. The amount credited to the fund by the government and charged to budgetary expenditure was \$15 million and disbursements were \$16 million.

In 1966-67 disbursements were \$10 million and the credit by the government was \$15 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. Credits were \$15 million to the fund by the government and disbursements were \$15 million resulting in a nil balance as at March 31, 1968.

In 1966-67 credits were \$25 million and disbursements were \$27 million resulting in a nil balance at March 31, 1967.

Centennial of confederation fund

This fund is operated under authority of the Centennial of Canadian Confederation Act for the purpose of making grants to any province or to any organization, the objects of which are similar to the objects of the administration, for the observance of the centennial of confederation of Canada.

The balance in the fund was \$7 million at March 31, 1968, an increase of \$3 million over the balance at the previous fiscal year-end. During 1967-68, \$13 million was credited to the fund by the government and charged to budgetary expenditure and disbursements from the fund were \$10 million. In 1966-67 credits were \$13 million and disbursements were \$19 million.

Area development account

This account was established under the authority of the Area Development Incentives Act. The purpose of the act is to provide incentives for the development of industrial employment opportunities in designated areas in Canada. Department of Industry vote 15c, Appropriation Act No. 4, 1966 provided that the amount authorized by section 5 (1) of the act (\$50 million) may be credited to the account from time to time as required; and authorized payments out of the consolidated revenue fund up to the amounts credited to the account. Total commitments were increased to an amount not exceeding \$275 million by Department of Industry vote 25c, Appropriation Act No. 1, 1968.

During 1967-68, \$26 million was credited to the account and disbursements of \$15 million were made resulting in a balance of \$11 million as at March 31, 1968. In 1966-67 credits to the fund were \$1 million and disbursements were \$1 million resulting in a nil balance at March 31, 1967.

Surplus Crown assets

In previous years this account was included in the liability suspense category.

The account was established by authority of vote 48 of the Department of National Defence 1965-66 estimates and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence.

During the year credits totalled \$9 million, of which \$7 million was from sales of surplus materials, supplies and equipment and \$2 million from sales of surplus buildings, works and land; disbursements were \$2 million. In 1966-67 credits totalled \$15 million of which \$10 million was from sales of materials, etc. and \$5 million was from sales of buildings, etc. and disbursements were \$119 thousand.

Refundable corporation tax

This account records the refundable corporation tax on cash profits of businesses announced by the Minister of Finance in the Budget Speech of March 29, 1966. It is payable by all corporations

not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income. During the year \$39 million was collected bringing the balance at March 31, 1968 to \$235 million.

Interest at the rate of 5 per cent will be paid on these moneys when they are refunded. An amount of \$15 million has been accrued for this purpose and is recorded in the accrued interest account.

Provision for estimated premium on redemption of bonds

Recorded herein is the estimated amount of \$20 million for the prorated provision to March 31, 1968 for the premium due at maturity on the then outstanding 1959 series of Canada savings bonds and the estimated amount of \$6 million for the prorated provision to March 31, 1968 for the special compound interest feature applicable to the 1966 and 1967 series of Canada savings bonds.

In 1966-67 these were recorded in the liability category "suspense accounts".

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "loans to, and investments in, Crown corporations", "loans to national governments" and "other loans and investments".

Balances in these accounts at March 31, 1968 totalled \$150 million, \$7 million more than balances at March 31, 1967.

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on public debt on a monthly amortization basis.

TABLE 14
(in millions of dollars)

DEFERRED CREDITS	Balance at March 31		Increase or decrease (-)
	1968	1967	
Deferred interest—			
Atomic Energy of Canada Limited.....	0.1	0.1	
Northern Canada Power Commission.....	3.9	3.2	0.7
The St. Lawrence Seaway Authority.....	54.5	47.8	6.7
United Kingdom Financial Agreement Act, 1964.....	83.0	83.0	
	141.5	134.1	7.4
Balances receivable under agreements of sale of Crown assets.....	0.3	0.3	
Crown Assets Disposal Corporation—government equity.....	7.3	7.3	
Unamortized premium on loans.....	0.8	1.2	-0.4
	149.9	142.9	7.0

Deferred interest

There was a net increase of \$7 million in deferred interest during 1967-68 bringing the balance at March 31, 1968 to \$142 million.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "loans to, and investments in, Crown corporations" increased by \$7 million to \$55 million at March 31, 1968. During the year there was an additional deferment of interest in the amount of \$18 million which was due on December 31, 1967 and repayments totalled \$11 million.

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "loans to national governments", totalled \$83 million at March 31, 1968 unchanged from March 31, 1967. An explanation is given under the asset category "loans to national governments".

Deferred interest on loans to the Northern Canada Power Commission was \$4 million at March 31, 1968, \$1 million more than at March 31, 1967. Advances are made to the commission for various

projects in the Yukon Territory and the Northwest Territories and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "loans to, and investments in, Crown corporations" and "other loans and investments".

Balances receivable under agreements of sale of Crown assets

These are contra accounts to corresponding items under "other loans and investments".

Certain Crown-owned assets, such as land, buildings, machinery, equipment, etc., are sold under specific agreements of sale. When agreements of sale have been made, the value of these properties are recorded under "other loans and investments" with contra accounts being recorded as deferred credits. As payments are received and credited to the asset account, a charge is made to the deferred credit account with a corresponding credit to "non-tax revenue—proceeds from sales".

The balance at March 31, 1968 was \$288 thousand unchanged from the balance at March 31, 1967. There were no repayments or new agreements of sale during 1967-68.

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the account of Crown Assets Disposal Corporation under "other loans and investments".

The balance in the account at March 31, 1968 was \$7 million, the same as at the previous fiscal year-end. During the year credits to the account were \$14 million and charges were also \$14 million.

Unamortized premium on loans

This account records premiums received on the issue of Government of Canada bonds, which are being credited to the budgetary expenditure item "interest on public debt" on a monthly amortization basis.

Government of Canada bonds issued on September 1, 1965 and maturing on October 1, 1969 in the amount of \$145 million were sold at \$100.75, bonds issued on December 1, 1965 and maturing on April 1, 1969 in the amount of \$100 million were sold at \$100.25 and bonds issued on February 1, 1967 maturing on September 1, 1992 in the amount of \$50 million were sold at \$100.75.

There were no credits during the year and charges amortized and credited to interest on public debt were \$356 thousand resulting in a balance of \$1 million at March 31, 1968.

Suspense accounts

These consist of balances where some uncertainty as to disposition exists.

These balances totalled \$4 million at March 31, 1968 approximately the same as at March 31, 1967.

During the year the following accounts were transferred from the suspense category as follows: "departmental payroll deductions" to the current and demand liability category; "provision for estimated premium on redemption of bonds" now set up as a separate category; "surplus Crown assets" and "replacement of materiel" to the "undisbursed balances of appropriations to special accounts" category.

TABLE 15
(in millions of dollars)

SUSPENSE ACCOUNTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Unclaimed cheques.....	1.2	1.2	
Unclaimed war savings certificates and stamps.....	0.3	0.3	
Unclaimed matured bonds and interest.....	0.2	0.2	
Other.....	2.1	2.4	—0.3
	3.8	4.1	—0.3

Unclaimed cheques

Comptroller of the Treasury cheques, except those drawn on asset and liability accounts, which remain undelivered for certain specified periods subsequent to date of issue, are credited to the account pending claims therefor. If a cheque remains unclaimed for 10 years the amount is debited hereto and credited to miscellaneous non-tax revenue.

The balance at March 31, 1968 was \$1 million, approximately the same as at March 31, 1967.

Unmatured debt

Unmatured debt consists of government bonds and treasury bills. The balance at March 31, 1968 was \$20,580 million, a net increase of \$640 million over the balance of \$19,940 million at March 31, 1967.

Obligations payable in Canada increased by \$845 million and those payable in New York decreased by \$205 million during the year.

The details of the various loan issues, maturities, cancellations and redemptions during 1967-68 are described in section 6 of this volume.

TABLE 16
(in millions of dollars)

UNMATURED DEBT	Balance at March 31		Increase or decrease (—)
	1968	1967	
Payable in Canada—			
Marketable bonds.....	11,541.3	10,986.3	555.0
Non-marketable bonds—			
Canada savings bonds.....	6,096.5	6,016.4	80.1
Canada pension plan.....	5.7	1.9	3.8
Unemployment Insurance Commission.....	296.0	260.0	36.0
	17,939.5	17,264.6	674.9
Treasury bills.....	2,480.0	2,310.0	170.0
	20,419.5	19,574.6	844.9
Payable in New York ^{(1) (2)}	160.4	365.6	—205.2
	20,579.9	19,940.2	639.7

(1) Marketable bonds.

(2) Converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian.

Payable in Canada

Marketable bonds amounted to \$11,541 million at March 31, 1968 compared with \$10,986 million at March 31, 1967. During the year issues matured, cancelled or redeemed totalled \$1,680 million and new issues totalled \$2,235 million resulting in a net increase of \$555 million.

Non-marketable bonds which consist of Canada savings bonds, special bonds issued to the Unemployment Insurance Commission and special bonds issued to the Canada pension plan totalled \$6,398 million compared with \$6,278 million at March 31, 1967 an increase of \$120 million. Canada savings bonds matured or redeemed during the year totalled \$1,403 million and new issues totalled \$1,483 million, a net increase of \$80 million. Special Unemployment Insurance Commission bonds redeemed during the year totalled \$86 million and new issues totalled \$122 million, a net increase of \$36 million. Special Canada pension plan bonds are issued in accordance with terms of the Canada Pension Plan Act for that portion of the fund which is available for investment and which is not invested in provincial bonds. During the year bonds totalling \$4 million were issued.

Treasury bills totalled \$2,480 million at March 31, 1968 compared with \$2,310 million at March 31, 1967, a net increase of \$170 million.

Payable in New York

Unmatured debt payable in New York was \$160 million at March 31, 1968, \$205 million less than the previous year-end total of \$365 million.

The decrease was due to a partial redemption of \$5 million and a cancellation of \$173 million of the 5 per cent loan issued on October 15, 1962 and maturing on October 15, 1987, a cancellation of \$16 million of the 2¾ per cent loan issued September 1, 1949 and maturing September 1, 1974 and a cancellation of \$11 million of the 2¾ per cent loan issued September 1, 1950 and maturing September 1, 1975. Bonds of the October 15, 1962 issue are subject to partial redemption on each interest payment date in a principal amount of \$2½ million U.S.

ASSET ACCOUNTS

Current assets

These accounts consist of various cash accounts, working capital advances and the securities investment account.

Total current assets at \$1,531 million were \$137 million more than at March 31, 1967. The main changes were an increase of \$261 million in the cash accounts and a decrease of \$153 million in the securities investment account.

Cash accounts

Cash in current deposits with the Bank of Canada and the chartered banks totalled \$1,015 million at March 31, 1968 compared with \$814 million at March 31, 1967. A more detailed explanation of the cash transactions is given in section 5 of this volume.

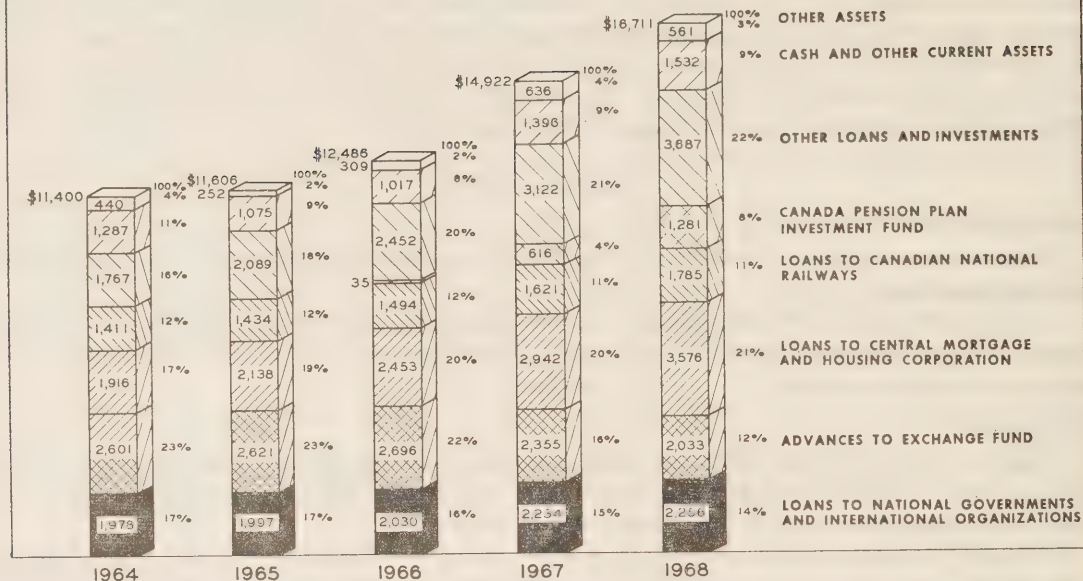
Included in these deposits are receipts of \$235 million in refundable corporation taxes on cash profits of businesses. It was payable by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income. A contra account is recorded under government liabilities.

TABLE 17
(in millions of dollars)

CURRENT ASSETS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Cash accounts—			
Cash in current deposits ⁽¹⁾	1,014.8	813.9	200.9
Cash in special deposits	1.3	1.0	0.3
Cash in hands of collectors and in transit	244.3	194.3	50.0
Indian agencies revenue trust bank accounts	0.3		0.3
Moneys received after March 31 but applicable to the current year ..	20.4	15.3	5.1
Post office—cash on hand and in transit	18.7	14.0	4.7
	1,299.8	1,038.5	261.3
Departmental working capital advances—			
Agricultural commodities stabilization account	1.4	2.0	—0.6
Defence production revolving fund	39.0	34.0	5.0
Miscellaneous departmental imprest and standing advances	12.9	10.1	2.8
Miscellaneous departmental accountable advances	14.2	13.1	1.1
Royal Canadian Mint	15.6	18.0	—2.4
Stockpiling of uranium concentrates	74.9	57.2	17.7
Transport stores account	11.4	10.1	1.3
Other	17.1	13.3	3.8
	186.5	157.8	28.7
Securities investment account	44.4	197.7	—153.3
	1,530.7	1,394.0	136.7

⁽¹⁾ Receiver General year-end balances in London, New York, Paris, Brussels and Bonn are at the Canadian dollar equivalent of exchange rates at March 31:

TOTAL ASSETS
Fiscal Years Ended March 31
Millions of Dollars



As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Cash in hands of collectors and in transit at \$244 million was \$50 million more than at March 31, 1967 and represents moneys received by public officers on or before March 31, but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31 but applicable to the fiscal year 1967-68 totalled \$20 million compared with \$15 million at the end of the previous fiscal year.

Post office receipts in hands of postmasters and in transit totalled \$19 million compared with \$14 million at March 31, 1967.

Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada.

Departmental working capital advances

These accounts record advances outstanding at the close of the fiscal year for working funds for certain departmental activities.

The agricultural commodities stabilization account records the operations of the agricultural stabilization board which was established under provisions of the Agricultural Stabilization Act to take such action as necessary to stabilize the price of agricultural commodities at their respective prescribed prices. Outstanding advances were \$1 million at March 31, 1968, \$1 million less than at March 31, 1967. The operating loss of the board amounted to \$141 million and resulted from deficiency payments of \$9 million, payments of \$132 million for stabilization of the price of milk of which \$124 million was paid to the Canadian Dairy Commission. Of this loss, \$140 million was charged to the 1967-68 budgetary expenditures of the Department of Agriculture, the balance will be charged to 1968-69 expenditures upon parliamentary approval. In 1966-67 the operating loss was \$89 million and resulted from deficiency payments of \$11 million, payments of \$76 million for stabilization of prices and losses of \$2 million on trading operations. This loss was charged to the 1966-67 budgetary expenditures of the Department of Agriculture.

The defence production revolving fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National

Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1967-68 gross charges in the amount of \$35 million exceeded gross credits of \$30 million bringing the balance in the account to \$39 million at March 31, 1968. During 1966-67 charges totalled \$43 million and credits were \$32 million.

Miscellaneous departmental imprest and standing advances account records standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1968 was \$13 million, \$3 million more than at March 31, 1967.

All other accountable advances are recorded in miscellaneous departmental accountable advances account and totalled \$14 million at March 31, 1968 compared with \$13 million at March 31, 1967.

The Royal Canadian Mint maintains separate accounts for bronze, gold, nickel and silver, in which are recorded transactions in respect of purchases and sales. Debits represent the value of all metals purchased for the minting of coinage and medals, the net face value of coin withdrawn from circulation and payments made by the mint for newly-mined gold, old jewellery, etc. Credits represent the face value of all coin issued to the Bank of Canada, gold bullion transferred to the Bank of Canada and sales of silver bullion, fine gold, medals, etc. The balances at March 31, 1968 totalled \$15 million and included \$4 million in respect of silver, \$9 million in respect of gold, \$1 million in respect of nickel and \$1 million in respect of bronze. Comparable balances in 1966-67 were \$12 million for silver, \$3 million for gold, \$1 million for bronze and \$2 million for nickel.

The stockpiling of uranium concentrates account records the acquisition of uranium concentrates in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Mining and Refining Limited on behalf of Her Majesty in right of Canada with certain mining companies. The balance in the account was \$75 million at March 31, 1968, an increase of \$18 million over the total at the previous year-end.

Securities investment account

Section 17 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of or guaranteed by the government and to sell any such securities purchased or acquired.

This account records these holdings at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium. Also included are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1968 these holdings totalled \$44 million and consisted of \$3 million in Canadian National Railways bonds guaranteed by the government and \$41 million in respect of the employees instalment purchase plan. At March 31, 1967 holdings totalled \$198 million and consisted of \$36 million in respect of the employees instalment purchase plan, \$160 million in respect of government loans, \$1 million in Canadian National Railways bonds, \$1 million in respect of the Canadian Arsenal Limited pension fund and \$419 thousand in respect of the Sydney pilots pension fund. The holdings in respect of the Canadian Arsenal Limited pension fund and the Sydney pilots pension fund were liquidated during 1967-68 and the amounts realized were credited to the public service superannuation account.

Cash in blocked currency

The balance in this account was \$2 million, the same as at March 31, 1967.

Notes of Industrias Forestales, S.A. and Compania Manufacturera de Papeles y Cartones, S.A., held by the Export Credits Insurance Corporation, and which were due in 1965 and 1966, could not be paid in accordance with their terms because the Chilean Government was unable to make available the necessary Canadian currency. An alternative scheme was devised whereby the debtors could make their payments on the notes.

The Export Credits Insurance Corporation received the payments in Chile in Canadian dollars and the amount upon receipt was paid to the Receiver General of Canada into a blocked account

established by the Receiver General with the Central Bank of Chile, the Government of Chile to pay interest of 6 per cent per annum on the sums held in this account in dollars directly to the Receiver General of Canada in Ottawa.

The Government of Chile agreed to the withdrawal of these funds from this account of 20 per cent of the deposits made to the account in 1965 in each of the years 1968 to 1972, 20 per cent of the deposits made to the account in 1966 in each of the years 1969 to 1973.

Advances to the exchange fund account

Advances during the year to the exchange fund account to finance the purchase of gold and foreign exchange totalled \$1,508 million and repayments totalled \$1,830 million resulting in a balance of \$2,033 million at March 31, 1968.

During 1966-67 advances of \$1,098 million and repayments of \$1,439 million resulted in a balance of \$2,355 million at March 31, 1967.

Investments in United States of America dollar securities issued by other than the Government of Canada

This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to agreements made to carry out the Columbia River Treaty between the Government of the United States and the Government of Canada. During 1967-68 securities in the amount of \$32 million were redeemed leaving a balance of \$123 million at March 31, 1968. Also included at March 31, 1967 was an investment of \$25 million in bonds of the international bank for reconstruction and development. During 1967-68 these bonds were liquidated.

Canada pension plan investment fund

The Canada pension plan investment fund records securities purchased under the Canada Pension Plan Act and the sale of these securities. The amount by which the operating balance of the Canada pension plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1968 were \$1,281 million of which \$6 million was in federal government securities.

TABLE 18
(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31		Increase or decrease (—)
	1968	1967	
Securities of—			
Newfoundland.....	23.7	11.7	12.0
Nova Scotia.....	47.9	22.6	25.3
Prince Edward Island.....	4.3	2.0	2.3
New Brunswick.....	37.0	17.7	19.3
Quebec.....	2.2	0.4	1.8
Ontario.....	728.6	352.7	375.9
Manitoba.....	76.4	37.0	39.4
Saskatchewan.....	55.6	25.9	29.7
Alberta.....	113.3	54.1	59.2
British Columbia.....	186.1	89.5	96.6
Government of Canada.....	5.7	1.9	3.8
	1,280.8	615.5	665.3

Investments held for retirement of unmatured debt

This account records investments held for the retirement of unmatured debt. These investments consist of \$7 million of the 5½ per cent loan issued August 1, 1962 and maturing August 1, 1980 and \$1 million of the 5½ per cent loan issued February 1, 1966 and maturing August 1, 1980.

Loans to, and investments in, Crown corporations

Loans and investments in this category totalled \$7,936 million at March 31, 1968, \$1,207 million

more than the March 31, 1967 total. Increases of \$634 million in loans to Central Mortgage and Housing Corporation, \$169 million in loans to the Farm Credit Corporation and \$164 million to the Canadian National Railways were the main changes.

TABLE 19
(in millions of dollars)

LOANS TO, AND INVESTMENTS IN, CROWN CORPORATIONS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Atomic Energy of Canada Limited.....	138.9	106.0	32.9
Bank of Canada.....	5.9	5.9	
Canada Deposit Insurance Corporation.....	29.4		29.4
Canadian Arsenals Limited.....	5.0	5.0	
Canadian Broadcasting Corporation.....	9.0	9.0	
Canadian Commercial Corporation.....	16.5	10.0	6.5
Canadian Dairy Commission.....	22.2	0.1	22.1
Canadian National Railways.....	1,777.1	1,613.9	163.2
Air Canada.....	8.0	7.4	0.6
	1,785.1	1,621.3	163.8
Canadian Overseas Telecommunication Corporation.....	52.4	49.8	2.6
Cape Breton Development Corporation.....	5.2		5.2
Central Mortgage and Housing Corporation.....	3,575.4	2,941.5	633.9
Eldorado Mining and Refining Limited.....	8.2	8.2	
Export Credits Insurance Corporation.....	199.1	164.4	34.7
Farm Credit Corporation.....	921.7	752.5	169.2
National Capital Commission—excluding Greenbelt.....	37.4	37.1	0.3
National Harbours Board.....	250.1	222.3	27.8
Northern Canada Power Commission.....	33.6	30.7	2.9
Polymer Corporation Limited.....	30.0	30.0	
The St. Lawrence Seaway Authority—			
Loans.....	362.9	345.4	17.5
Deferred interest.....	54.5	47.8	6.7
Interest-free loans.....	75.0	72.5	2.5
	492.4	465.7	26.7
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation.....	74.1	55.7	18.4
Canadian Corporation for the 1967 World Exhibition.....	205.0	175.0	30.0
National Capital Commission—Greenbelt.....	37.7	37.2	0.5
	316.8	267.9	48.9
Other Crown Corporations.....	1.3	1.3	
	7,935.6	6,728.7	1,206.9

Atomic Energy of Canada Limited

At March 31, 1968 there was a balance in this account of \$139 million consisting of an investment of \$15 million by the government in capital stock, and loans of \$124 million of which \$70 million was in respect of the Douglas Point generating station. Comparable amounts at March 31, 1967 were \$106 million consisting of \$15 million in capital stock and loans of \$91 million of which \$66 million was for the Douglas Point generating station.

Canada Deposit Insurance Corporation

The Crown's investment in the corporation established by the Canada Deposit Insurance Corporation Act, c. 70, 1966-67, amounted to \$29 million at March 31, 1968, of which \$10 million was subscribed for capital stock and \$19 million for loans to the corporation.

Canadian Broadcasting Corporation

Advances for working capital amounted to \$9 million at March 31, 1968, the same as at March 31, 1967. Net advances to the corporation for the purpose of capital expenditures during 1967-68 amounted to \$18 million bringing the total advances to \$74 million at March 31, 1968. Recovery of these advances is likely to require parliamentary appropriations in subsequent fiscal years.

Canadian Corporation for the 1967 World Exhibition

This account records the acquisition of securities issued by the corporation in accordance with the Canadian Corporation for the 1967 World Exhibition Act. The balance in the account at March

31, 1968 was \$205 million compared with \$175 million at March 31, 1967. Recovery of these advances is likely to require parliamentary appropriations in subsequent fiscal years.

Canadian Dairy Commission

Loans to the commission, to enable it to purchase and sell dairy products as authorized by the Canadian Dairy Commission Act, c. 34, 1966-67, amounted to \$22 million compared with \$71 thousand at March 31, 1967.

Canadian National Railways (including Air Canada)

At March 31, 1968 outstanding advances were \$1,777 million to the Canadian National Railways and \$8 million to Air Canada compared with \$1,614 million and \$7 million respectively at March 31, 1967.

TABLE 20
(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Capital Revision Act, 1952—			
Preferred stock	1,105.2	1,075.2	30.0
Twenty-year obligation	100.0	100.0	
Financing and Guarantee Act, 1960	29.0	29.0	
Financing and Guarantee Act, 1961	26.4	26.4	
Financing and Guarantee Act, 1965 and 1966	50.0	40.0	10.0
Financing and Guarantee Act, 1967	27.0		27.0
Interim financing of income deficit 1968	13.0		13.0
Refunding Act, 1955	395.3	323.0	72.3
Loans for maintenance, repair and acquisition of passenger equipment ..	2.9	3.3	—0.4
Temporary loans—acquisition of bonds	11.3		11.3
Canadian Government Railways	17.0	17.0	
Air Canada—interim financing	8.0	7.4	0.6
	1,785.1	1,621.3	163.8

During 1967-68 the government made \$211 million available to the company and received repayments of \$47 million. In 1966-67 advances were \$149 million and repayments were \$21 million.

TABLE 21
(in millions of dollars)

ADVANCES TO, AND REPAYMENTS BY, THE CANADIAN NATIONAL RAILWAYS	Fiscal year ended March 31		Increase or decrease (—)
	1968	1967	
Advances—			
For the refunding of debt	72.3	50.0	22.3
Financing and Guarantee Act, 1965 and 1966	10.0	40.0	—30.0
Financing and Guarantee Act, 1967	27.0		27.0
Maintenance, repair and acquisition of passenger equipment		3.3	—3.3
Temporary loans—acquisition of bonds	11.3		11.3
Interim financing—			
Canadian National Railways	48.9	16.0	32.9
Air Canada	11.6	8.4	3.2
Total advances	181.1	117.7	63.4
Purchase of 4 per cent preferred stock (C.N.R. Capital Revision Act, 1952)	30.0	30.9	—0.9
	211.1	148.6	62.5
Repayments—			
Maintenance, repair and acquisition of passenger equipment	—0.4		—0.4
Advances for interim financing—			
Canadian National Railways	—35.9	—16.0	—19.9
Air Canada	—11.0	—5.3	—5.7
	—47.3	—21.3	—26.0
Net increase during the fiscal year	163.8	127.3	36.5

In 1967-68 the government advanced to the company \$121 million for capital purposes and the refunding of debt in the hands of the public.

To assist the company to finance further capital expenditure during the year, the government purchased \$30 million of the 4 per cent preferred stock of the company. This stock is issued under the authority of the Canadian National Railways Capital Revision Act, 1952, in an amount equal to 3 per cent of the gross revenue of the company.

The government also provided the company with temporary loans of \$36 million in respect of its 1967 deficit, which were repaid when the company's income deficit of \$36 million was charged to 1967-68 budgetary expenditures, and \$13 million in respect of its 1968 operations.

At March 31, 1967 temporary loans of \$7 million were outstanding to Air Canada in respect of its 1967 operations. An additional \$4 million was advanced during the year for its 1967 operations. These were repaid by the company during 1967-68. Additional loans of \$8 million were made in 1967-68 in respect of the company's 1968 operations.

Cape Breton Development Corporation

Advances of \$5 million were made to the corporation which was established by the Cape Breton Development Corporation Act, c. 6, 1967-68 for the purposes of providing working capital and for reorganizing and rehabilitating coal mining and related works.

Central Mortgage and Housing Corporation

At March 31, 1968 outstanding loans to the corporation amounted to \$3,575 million consisting of the Crown's investment of \$25 million in the capital of the corporation and \$3,550 million in loans and advances. At March 31, 1967 comparable amounts were \$25 million in respect of capital and \$2,917 million in advances.

TABLE 22
(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31		Increase or decrease (—)
	1968	1967	
Direct lending and limited dividend housing.....	3,021.7	2,440.8	580.9
Federal-provincial projects—housing.....	142.0	130.9	11.1
Loan and mortgage purchase fund.....	5.3	20.2	—14.9
Municipal sewage treatment.....	144.8	128.1	16.7
University housing.....	168.7	126.8	41.9
Housing projects.....	67.4	69.7	—2.3
Urban renewal.....	0.5		0.5
Capital stock.....	25.0	25.0	
	3,575.4	2,941.5	633.9

During 1967-68 advances to the corporation totalled \$767 million and repayments by the corporation totalled \$133 million. In 1966-67 advances were \$615 million and repayments were \$126 million.

Advances comprised \$680 million for direct lending and limited dividend housing, \$14 million for federal-provincial projects for housing, \$29 million in respect of municipal sewage treatment, \$43 million for university housing and \$1 million for urban renewal.

Repayments included \$100 million for direct lending and limited dividend housing, \$3 million for federal-provincial projects, \$15 million for the loan and mortgage purchase fund, \$12 million for municipal sewage treatment, \$2 million in respect of acquisition or construction of real estate and \$1 million in respect of university housing.

TABLE 23
(in millions of dollars)

ADVANCES TO, AND REPAYMENTS BY, CENTRAL MORTGAGE AND HOUSING CORPORATION	Fiscal year ended March 31		Increase or decrease (-)
	1968	1967	
Advances—			
Direct lending, limited dividend and public housing.....	680.5	499.0	181.5
Sewage treatment projects.....	29.1	46.3	-17.2
University housing projects.....	42.5	31.0	11.5
Federal-provincial projects.....	14.0	21.5	-7.5
Loan and mortgage purchase fund.....		16.8	-16.8
Urban renewal.....	0.5		0.5
	766.6	614.6	152.0
Repayments—			
Direct lending, limited dividend and public housing.....	-99.6	-86.5	-13.1
Sewage treatment projects.....	-12.4	-17.5	5.1
University housing projects.....	-0.6	-0.5	-0.1
Federal-provincial projects.....	-2.9	-4.0	1.1
Loan and mortgage purchase fund.....	-14.9	-14.5	-0.4
Acquisition or construction of real estate.....	-2.3	-3.0	0.7
	-132.7	-126.0	-6.7
Net increase during the fiscal year.....	633.9	488.6	145.3

Export Credits Insurance Corporation

The outstanding balance of \$199 million in this account at March 31, 1968 consisted of \$5 million for capital stock, \$5 million for working capital and \$189 million for loans under section 21A of the Export Credits Insurance Act. This section of the act authorizes the making of loans, on security of a guaranteed instrument, to the corporation by the Minister of Finance. Comparable amounts in 1966-67 were \$5 million for capital stock, \$5 million for working capital and \$154 million for loans.

The main changes were increases of \$12 million in respect of India, \$9 million in respect of Mexico, \$8 million in respect of The Philippines and \$5 million in respect of Pakistan.

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of \$922 million in the account at March 31, 1968 consisted of the Crown's investment of \$36 million in the capital of the corporation and \$886 million in loans and advances. At March 31, 1967 the balance was \$753 million consisting of capital investment of \$29 million and loans and advances of \$724 million.

The 1967-68 transactions in the account consisted of additional subscriptions by the government of \$7 million to the capital of the corporation, loans and advances of \$195 million and repayments by the corporation of \$33 million. In 1966-67 additional subscriptions were \$6 million, loans and advances were \$183 million and repayments were \$25 million.

National Capital Commission

Loans during the year to acquire property in the "Greenbelt" area were \$500 thousand and repayments were \$24 thousand bringing the balance to \$38 million at March 31, 1968. In 1966-67 loans were \$2 million and repayments were \$5 thousand bringing the balance to \$37 million at March 31, 1967. Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years.

Loans to acquire property excluding the "Greenbelt" area were \$5 million and repayments were \$4 million bringing the balance to \$37 million at March 31, 1968. In 1966-67 loans were \$8 million and repayments were \$3 million.

National Harbours Board

Expenditures for capital projects at the sites of harbours under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada and (b) investments included among the assets of the Government of Canada. During 1967-68 the asset account representing these investments (b) was increased by \$18 million.

An additional \$10 million was advanced to the Board to acquire debentures of the Saint John Harbour Bridge Authority. At March 31, 1968 the outstanding balance of active loans to the National Harbours Board was \$250 million.

The St. Lawrence Seaway Authority

Outstanding obligations in this account totalled \$492 million at March 31, 1968, \$27 million higher than at March 31, 1967.

During the year interest-free loans of \$2 million were made to the authority resulting in a balance of \$75 million at March 31, 1968.

Interest-bearing loans of \$18 million were made during 1967-68 bringing the balance to \$363 million.

Deferred interest increased by \$7 million to \$54 million during the fiscal year as a result of interest of \$18 million due on December 31, 1967 being deferred and a payment of \$11 million being made by the authority.

Other Crown Corporations

Advances to the Canadian Commercial Corporation increased by \$7 million during 1967-68, loans to Canadian Overseas Telecommunication Corporation increased \$3 million and advances to Northern Canada Power Commission increased by \$3 million. For a complete listing of loans to, and investments in, Crown corporations refer to schedule F in section 7 of this volume.

Loans to national governments

Loans in this category totalled \$1,206 million at March 31, 1968 compared with \$1,202 million at March 31, 1967. The main changes were a decrease of \$19 million in loans to the United Kingdom and an increase of \$29 million in special loan assistance to developing countries.

TABLE 24
(in millions of dollars)

LOANS TO NATIONAL GOVERNMENTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Loans to United Kingdom—			
The United Kingdom Financial Agreement Act, 1946.....	957.0	976.2	—19.2
Deferred interest.....	83.0	83.0	
	1,040.0	1,059.2	—19.2
Loans under the Export Credits Insurance Act, Part II—			
Belgium.....	20.8	23.1	—2.3
France.....	67.0	67.0	
The Netherlands.....	32.1	32.1	
	119.9	122.2	—2.3
Special loans to Colombo plan countries to finance the purchase of wheat and flour from Canada—			
Ceylon.....		0.3	—0.3
Miscellaneous loans and advances—			
India—loan for purchase of aircraft and associated spare parts....	1.3	4.0	—2.7
France—interim credits—consolidated interest.....	0.7	0.7	
Special loan assistance—developing countries.....	44.1	15.0	29.1
Other.....	0.1	0.2	—0.1
	46.2	19.9	26.3
	1,206.1	1,201.6	4.5

Loan to United Kingdom

Under authority of the United Kingdom Financial Agreement Act, 1946, a credit of \$1,250 million was extended to the United Kingdom government. The purpose of the credit was to facilitate

purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for that government to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars, and to assume the obligations of multilateral trade.

The amount of the credit drawn by December 31, 1951 was \$1,185 million and was to be repaid in 50 annual instalments beginning on that date with interest at 2 per cent per annum.

During the year the United Kingdom repaid \$19 million reducing the principal to \$957 million at March 31, 1968.

An agreement between the Government of Canada and the Government of the United Kingdom that was approved by a 1957 Act to amend the United Kingdom Financial Agreement Act, 1946 permits the United Kingdom in lieu of any right of waiver hitherto existing to defer after December 31, 1956, seven instalments of principal and interest under certain conditions. The first of any such deferred instalments is payable on December 31, 2001 and the others annually thereafter, in order. Interest at 2 per cent is payable on deferred instalments of both principal and interest. In accordance with this agreement the United Kingdom had deferred interest due on December 31, 1956 and principal and interest due December 31, 1957, December 31, 1964 and December 31, 1965. Deferred interest amounted to \$83 million at March 31, 1968.

Export Credits Insurance Act, Part II

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were \$120 million at March 31, 1968 compared with \$122 million at March 31, 1967. The decrease of \$2 million was the regular annual payment by the Government of Belgium. There were no repayments by the Governments of France and The Netherlands as each of these countries had made advance payments in 1962-63 covering instalments up to and including the 1969 instalment.

Special loans to Colombo plan countries

The loans which were made to Colombo plan countries to finance the purchase of wheat and flour by them from Canada which totalled \$282 thousand at March 31, 1967 were fully repaid by March 31, 1968.

Miscellaneous loans and advances

Loans to India for the purchase in Canada of aircraft and associated spare parts totalled \$1 million at March 31, 1968, a decrease of \$3 million from the total at March 31, 1967.

The special loan assistance—developing countries account records loans, subject to terms and conditions as the Governor in Council may approve made for the purpose of undertaking agreed-upon economic, educational and technical projects. The balance in the account at March 31, 1968 was \$44 million, an increase of \$29 million over the previous year-end balance, due mainly to additional loans of \$15 million to India and \$5 million to Pakistan.

Other loans and investments

These accounts totalled \$1,945 million at March 31, 1968, an increase of \$231 million over the total at the end of the previous fiscal year. The main changes were increases of \$72 million in the veterans land act fund, \$64 million in loans to provinces, \$49 million in the municipal development and loan board advances account and \$17 million in subscriptions to international organizations.

Subscriptions to capital of, and working capital advances and loans to, international organizations

Canada's subscriptions to the capital of international organizations increased during the year from \$952 million to \$970 million at March 31, 1968.

Additional contributions of \$15 million were made to the international development association during the year bringing the balance to \$86 million at March 31, 1968.

Canada's subscription to the Asian development bank increased by \$3 million during the year bringing the balance to \$5 million at March 31, 1968.

Non-interest-bearing notes in respect of the international monetary fund, the industrial development bank and the Asian development bank are recorded under current and demand liabilities.

Working capital advances and loans to international organizations at \$7 million were slightly less than at March 31, 1967.

TABLE 25
(in millions of dollars)

OTHER LOANS AND INVESTMENTS	Balance at March 31		Increase or decrease (—)
	1968	1967	
Subscriptions to capital of, and working capital advances and loans to, international organizations—			
Canada's subscriptions to capital of—			
Asian development bank.....	5.4	2.7	2.7
International bank for reconstruction and development.....	85.0	85.0	
International development association.....	85.7	70.7	15.0
International finance corporation.....	3.5	3.5	
International monetary fund.....	782.7	782.7	
Working capital advances and loans to international organizations..	7.3	7.6	-0.3
	969.6	952.2	17.4
Loans to provincial governments—			
Alberta.....	4.9	5.4	-0.5
British Columbia.....	9.4	10.3	-0.9
Manitoba.....	10.8	9.5	1.3
New Brunswick.....	45.2	31.8	13.4
Newfoundland.....	30.4	17.7	12.7
Nova Scotia.....	38.4	22.4	16.0
Prince Edward Island.....	0.5		0.5
Quebec.....	18.9		18.9
Saskatchewan.....	29.2	26.4	2.8
	187.7	123.5	64.2
Veterans land act fund.....	406.2	333.8	72.4
Less reserve for conditional benefits.....	-23.3	-22.4	-0.9
	382.9	311.4	71.5
Municipal development and loan board advances.....	280.6	236.3	44.3
Less reserve for forgiveness of indebtedness.....	-0.9	-5.1	4.2
	279.7	231.2	48.5
Miscellaneous—			
Assisted passage scheme.....	13.2	11.1	2.1
Balances receivable under agreements of sale of Crown assets.....	1.3	1.2	0.1
City of Montreal—			
Atwater tunnel.....	1.7	1.8	-0.1
St. Remi tunnel.....	0.9	1.0	-0.1
City of Whitehorse.....	1.8	1.9	-0.1
Construction of dock and rail facilities for Steep Rock Iron Mines Limited.....	0.5	0.7	-0.2
Crown Assets Disposal Corporation—			
Government equity in agency account.....	7.3	7.3	
Defence plant modernization.....	10.2		10.2
Dominion Coal Company Limited.....	4.5	4.5	
Fraser River Harbour Commission.....	1.1	1.2	-0.1
Hamilton Harbour Commissioners.....	3.6	1.7	1.9
Housing projects for Canadian forces.....	21.6	20.5	1.1
Loans to manufacturers of automotive products in Canada.....	20.5	12.6	7.9
Municipal Improvements Assistance Act, 1938.....	0.6	0.7	-0.1
Northwest Territories.....	12.8	8.9	3.9
Ottawa civil service recreational association re W. Clifford Clark Memorial Recreational Centre.....	1.0	1.0	
Toronto Harbour Commissioners.....	1.4	1.5	-0.1
Town of Oromocto Development Corporation.....	1.1	1.1	
Yukon Territory.....	9.7	7.2	2.5
Other.....	6.6	5.7	0.9
	121.4	91.6	29.8
Recovery likely to require parliamentary appropriations—			
Town of Oromocto, New Brunswick.....	3.9	4.1	-0.2
	1,945.2	1,714.0	231.2

Loans to provincial governments

Loans to provincial governments totalled \$188 million at March 31, 1968, an increase of \$64 million over the total at the previous fiscal year-end due mainly to increases of \$11 million in loans to Nova Scotia, \$10 million in loans to Newfoundland and \$8 million in loans to New Brunswick pursuant to the Atlantic Provinces Power Development Act and to the setting-up as loans overpayments of \$38 million arising out of payments made to the provinces under the Federal-Provincial Tax-Sharing Arrangements Act as a result of the recalculation of these payments for the years 1962 to 1966 inclusive on the basis of revised population figures.

Veterans land act fund

The veterans land act fund was established by An Act to amend the Veterans' Land Act, assented to June 30, 1965, to record advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1967-68 advances amounted to \$103 million and repayments were \$30 million resulting in a balance of \$406 million at March 31, 1968. In 1966-67 comparable amounts were advances of \$84 million and repayments of \$29 million bringing the balance to \$334 million at March 31, 1967.

Partly offsetting these advances is the reserve for conditional benefits under the act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged hereto and credited to the advances. During the year \$3 million was charged to the reserve account and additional reserves of \$4 million were credited thereto, resulting in a balance of \$23 million in the reserve account at March 31, 1968. During 1966-67 charges were \$4 million and credits were \$4 million resulting in a balance of \$22 million at March 31, 1967.

Municipal development and loan board advances

Under the Municipal Development and Loan Act advances are made to the municipal development and loan board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs. Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment by the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

At March 31, 1968 advances totalled \$281 million, an increase of \$44 million over the total at March 31, 1967. These advances were partly offset by a reserve for forgiveness of indebtedness consisting of amounts charged to budgetary expenditure to cover 25 per cent of the amounts of the advances. At March 31, 1968 there was a reserve of \$1 million, compared with \$5 million at March 31, 1967.

Miscellaneous loans and investments

Miscellaneous loans and investments totalled \$121 million at March 31, 1968, an increase of \$30 million over the balances at March 31, 1967, due mainly to loans of \$10 million for defence plant modernization and an increase of \$8 million in loans to manufacturers of automotive products in Canada.

Loans to manufacturers of automotive products in Canada were set up under authority of vote L 27c, Appropriation Act No. 5, 1965, to record loans in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production; such loans to be made for the purpose of acquisition,

construction, installation, modernization, development, conversion or expansion of land, buildings, equipment, facilities or machinery and for working capital. Loans to these manufacturers amounted to \$21 million at March 31, 1968 compared with \$13 million at March 31, 1967.

Loans for defence plant modernization, which is a new account, records advances made subject to the approval of the Treasury Board to assist defence manufacturers with defence plant modernization. During 1967-68 net advances totalling \$10 million were made.

Securities held in trust

Recorded herein are the security holdings of various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors' securities included in the deposit and trust category are also recorded under this heading. The balance at March 31, 1968 was \$60 million, an increase of \$9 million over the previous fiscal year-end balance.

Deferred charges

These consist of the unamortized portions of actuarial deficiencies in the Canadian forces, the public service and the Royal Canadian Mounted Police superannuation accounts and the outstanding balance of unamortized loan flotation costs.

The balances in these accounts totalled \$492 million at March 31, 1968 compared with \$582 million at March 31, 1967 reflecting a decrease of \$107 million in the unamortized portions of actuarial deficiencies in the superannuation accounts and an increase of \$17 million in unamortized loan flotation costs.

TABLE 26
(in millions of dollars)

DEFERRED CHARGES	Balance at March 31		Increase or decrease (—)
	1968	1967	
Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	187.6	260.2	—72.6
Public service superannuation account.....	150.4	189.5	—39.1
Royal Canadian Mounted Police superannuation account.....	15.8	11.0	4.8
	353.8	460.7	—106.9
Unamortized loan flotation costs.....	138.2	121.2	17.0
	492.0	581.9	—89.9

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1965 for the Canadian forces superannuation account, as at December 31, 1967 for the public service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

The unamortized portion of the actuarial deficiency in the Canadian forces superannuation account was \$188 million at March 31, 1968 compared with \$260 million at March 31, 1967. During the year \$73 million was amortized as a charge to budgetary expenditure.

The unamortized portion of the actuarial deficiency in the public service superannuation account was \$150 million at March 31, 1968 compared with \$189 million at March 31, 1967. During the year \$22 million was charged thereto as a result of salary increases and \$61 million was amortized as a charge to budgetary expenditure.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$16 million at March 31, 1968, \$5 million more than at March 31, 1967. During the year \$2 million was charged thereto as a result of salary increases and \$8 million as a result of the quinquennial actuarial valuation made as at December 31, 1964 and \$5 million was amortized as a charge to budgetary expenditure.

TABLE 27
(in millions of dollars)

UNAMORTIZED LOAN FLOTATION COSTS	Fiscal year ended March 31	
	1968	1967
Balance of account at beginning of fiscal year.....	121.2	106.2
New loan flotation costs to be amortized—		
4½% loan April 1, 1967—April 1, 1968.....	0.4	
5% loan April 1, 1967—October 1, 1973.....	2.8	
5¼% loan April 1, 1967—May 1, 1990.....	4.4	
4½% loan June 1, 1967—June 15, 1968.....	0.3	
5½% loan June 1, 1967—December 1, 1974.....	1.1	
5% loan August 1, 1967—October 1, 1968.....	0.1	
5½% loan August 1, 1967—April 1, 1969.....	0.1	
6% loan August 1, 1967—December 15, 1971.....	4.0	
4¾% loan October 1, 1967—December 15, 1968.....	1.3	
5½% loan October 1, 1967—December 15, 1969.....	1.5	
6% loan October 1, 1967—April 1, 1971.....	0.8	
6¼% loan December 1, 1967—December 1, 1973.....	1.9	
6% loan January 15, 1968—February 15, 1970.....	1.5	
Adjustments ⁽¹⁾	0.2	
Treasury bills discounts.....	30.1	20.5
Canada savings bonds—adjustment previous issues.....	0.7	0.4
Canada savings bonds—new issue.....	12.6	20.5
4¼% loan May 1, 1966—April 1, 1967.....		1.8
5% loan May 1, 1966—July 1, 1970.....		0.9
5½% loan May 1, 1966—August 1, 1980.....		4.2
4¼% loan September 1, 1966—October 1, 1967.....		2.6
5¾% loan September 1, 1966—October 1, 1969.....		1.3
5¾% loan September 1, 1966—September 1, 1992.....		5.4
5½% loan December 15, 1966—January 15, 1968.....		0.6
5¾% loan December 15, 1966—December 15, 1970.....		1.9
5½% loan February 1, 1967—October 1, 1975.....		1.2
	63.8	61.3
Less—		
Amortization applicable to fiscal year—		
Canada savings bonds and general loans.....	-26.3	-29.8
Discounts on treasury bills charged to interest on public debt.....	-20.5	-16.5
	-46.8	-46.3
Increase during the year.....	17.0	15.0
Balance of account at end of fiscal year.....	138.2	121.2

⁽¹⁾ Adjustments due to cancellations and additional issues of existing loans.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditure. The total of these balances at March 31, 1968 was \$138 million, an increase of \$17 million over the previous fiscal year-end balance of \$121 million.

Cost of new loans issued during 1967-68 and charged to the account amounted to \$64 million of which \$30 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1968-69. Credits to the account were \$47 million of which \$26 million was a charge to the budgetary item "annual amortization costs" and \$21 million (representing discounts applicable to 1967-68 on treasury bills sold in 1966-67) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Capital assets

Assets of the government such as land, buildings, works and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction, are included in this category and are shown on the statement of assets and liabilities at a nominal value of \$1.

Inactive loans and investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of \$49 million to China under the Export Credits Insurance Act, loans totalling \$24 million and \$7 million made to Roumania and Greece, respectively, in 1919-20 and 1920-21 and advances of \$15 million in respect of the implementation of guarantees (Ming Sung Industrial Company Limited).

Reserve for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance at March 31, 1968 was \$546 million.

NET DEBT

At March 31, 1968 the net debt of Canada, which is the excess of gross liabilities over the net recorded assets, or, in effect, the overall deficit since Confederation, amounted to \$16,760 million compared with \$15,965 million at March 31, 1967. The increase of \$795 million reflected the 1967-68 budgetary deficit.

CONTINGENT LIABILITIES

In addition to its direct liabilities which are reflected in the statement of assets and liabilities of Canada, the government has assumed certain contingent liabilities, the details of which are set out in sections 6 and 7 of this volume.

The major categories of this indirect or contingent debt are the guarantee of insured loans under the National Housing Act, guaranteed bonds and debentures of the Canadian National Railways and the guarantee of deposits maintained by the chartered banks in the Bank of Canada. Also included are guarantees of loans made by chartered banks to the Canadian Wheat Board, to students under the Canada Student Loans Act and to farmers and veterans for certain authorized purposes, guarantees under the Export Credits Insurance Act and notes issued by the Canadian Corporation for the 1967 World Exhibition.

1967-68
PUBLIC ACCOUNTS

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THE CASH POSITION

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THE CASH POSITION

The government's bank balances represent current deposits to the credit of the Receiver General of Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Paris, Brussels and Bonn. These balances totalled \$1,015 million at March 31, 1968, an increase of \$201 million over the balance of \$814 million at March 31, 1967.

The following statement summarizes both the budgetary and non-budgetary transactions for 1967-68 and indicates how they affected the government's cash position. For purposes of comparison the corresponding figures for 1966-67 are also shown.

TABLE 1
(in millions of dollars)

CHANGES IN CASH POSITION	Fiscal year ended March 31	
	1968	1967
Budgetary transactions—		
Revenue.....	9,076.6	8,358.2
Expenditure.....	—9,871.4	—8,779.7
Deficit.....	—794.8	—421.5
Non-budgetary transactions (excluding unmatured debt transactions)—		
Receipts and credits (net).....	2,411.4	2,042.3
Disbursements and charges (net).....	—2,205.1	—2,152.7
Net amount available from, or required for (—), non-budgetary transactions.....	206.3	—110.4
Overall cash requirement to be financed by increase in unmatured debt or decrease in cash balances.....	—588.5	—531.9
Net increase in unmatured debt outstanding in the hands of the public—		
Unmatured debt—		
Canada savings bonds.....	80.1	283.2
Marketable issues.....	349.8	269.4
Treasury bills.....	170.0	160.0
Special issues—		
Unemployment Insurance Commission.....	36.0	116.0
Canada pension plan.....	3.8	1.8
	639.7	830.4
Securities investment account ⁽¹⁾	154.9	—115.4
Investments held for retirement of unmatured debt.....	—4.9	—3.2
	789.7	711.8
Net increase in Receiver General bank balances.....	201.2	179.9

In 1967-68 a change in practice was introduced whereby revenues arising from Royal Canadian Mounted Police expenditures were credited thereto. For purposes of comparison 1966-67 figures have been adjusted.

⁽¹⁾ Excluding securities other than government securities.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations and their effect on the economy of the country.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayments by, Crown corporations and other government agencies and funds,

national, provincial and municipal governments, international organizations, veterans and other borrowers. On the liability side they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

In 1967-68 a deficit of \$795 million in budgetary transactions and net receipts of \$206 million from non-budgetary transactions (excluding unmatured debt transactions) resulted in a net cash requirement of \$589 million for the fiscal year. As transactions in unmatured debt during the year resulted in an increase of \$790 million in outstanding unmatured debt as at March 31, 1968, Receiver General bank balances were increased by \$201 million. In 1966-67 the budgetary deficit of \$422 million and net disbursements of \$110 million for non-budgetary transactions resulted in a cash requirement of \$532 million. As outstanding unmatured debt increased by \$712 million, Receiver General bank balances were increased by \$180 million.

Non-budgetary receipts and credits (excluding unmatured debt transactions)

Non-budgetary receipts and credits of \$2,411 million in 1967-68 included \$1,137 million in respect of annuity, insurance and pension accounts, \$379 million in repayments of loans, investments and advances and \$895 million in sundry other accounts.

Further details are given in the following table:

TABLE 2
(in millions of dollars)

NON-BUDGETARY RECEIPTS AND CREDITS (NET)	Fiscal year ended March 31	
	1968	1967
Repayments of loans, investments and advances—		
Investments in United States dollar securities issued by other than the Government of Canada.....	57.4	7.2
Exchange fund account.....	321.7	341.0
	379.1	348.2
Annuity, insurance and pension accounts—		
Superannuation accounts—		
Public service.....	186.3	299.1
Canadian forces.....	146.3	392.8
Royal Canadian Mounted Police.....	19.6	19.7
Canada pension plan account.....	671.9	591.5
Old age security fund.....	106.5	212.6
Other.....	6.5	7.3
	1,137.1	1,528.0
Other receipts and credits—		
Non-interest-bearing notes.....	450.3	111.0
Outstanding treasury cheques.....	44.8	49.7
Accounts payable.....	65.7	74.2
Interest accrued.....	29.1	31.9
Interest due and outstanding.....	50.3	0.4
Canadian Commercial Corporation—special deposit.....	38.2	
Canadian Dairy Commission—deposit account.....	25.2	
Provincial tax collection agreements account.....	27.7	26.2
Undisbursed balances of special accounts.....	23.3	-10.2
Refundable corporation tax.....	39.1	196.2
Deferred credits.....	7.0	4.7
Deferred charges.....	89.9	-325.3
Miscellaneous.....	4.6	12.3
	895.2	171.1
	2,411.4	2,042.3

Non-budgetary disbursements and charges (excluding unmatured debt transactions)

Non-budgetary disbursements and charges of \$2,205 million in 1967-68 included \$1,471 million for loans, investments and advances and \$734 million in other charges.

Further details are given in the following table:

TABLE 3
(in millions of dollars)

NON-BUDGETARY DISBURSEMENTS AND CHARGES (NET)	Fiscal year ended March 31	
	1968	1967
Loans, investments and advances—		
Defence production revolving fund.....	5.0	11.4
Stockpiling of uranium concentrates.....	17.7	20.1
Atomic Energy of Canada Limited.....	32.9	28.4
Canada Deposit Insurance Corporation.....	29.4	
Canadian Broadcasting Corporation.....	18.4	35.0
Canadian Corporation for the 1967 World Exhibition.....	30.0	131.0
Canadian Commercial Corporation.....	6.5	4.5
Canadian Dairy Commission.....	22.1	
Canadian National Railways (including Air Canada).....	163.8	127.3
Canadian Overseas Telecommunication Corporation.....	2.6	-2.7
Cape Breton Development Corporation.....	5.2	
Central Mortgage and Housing Corporation.....	633.9	488.6
Export Credits Insurance Corporation.....	34.7	36.2
Farm Credit Corporation.....	169.2	164.1
National Capital Commission.....	0.8	7.0
National Harbours Board.....	27.8	19.5
Northern Canada Power Commission.....	2.9	0.8
The St. Lawrence Seaway Authority.....	26.7	29.8
National governments.....	4.5	-23.6
Subscriptions to capital of international organizations.....	17.7	227.5
Municipal development and loan board advances.....	48.5	122.3
Veterans land act fund.....	71.5	55.2
Provincial governments.....	64.2	26.8
Defence plant modernization.....	10.2	
Loans to manufacturers of automotive products.....	7.9	12.5
Miscellaneous.....	17.2	12.3
	1,471.8	1,534.0
Other disbursements and charges—		
Canada pension plan investment fund.....	665.3	580.6
Matured debt outstanding.....	4.7	-3.4
Cash in hands of collectors and in transit.....	50.0	70.2
Moneys received after March 31, but applicable to current year.....	5.1	-27.6
Securities held in trust.....	8.7	-1.1
	733.8	618.7
	2,205.1	2,152.7

1967-68

PUBLIC ACCOUNTS

•

THE PUBLIC DEBT

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THE PUBLIC DEBT

SUMMARY

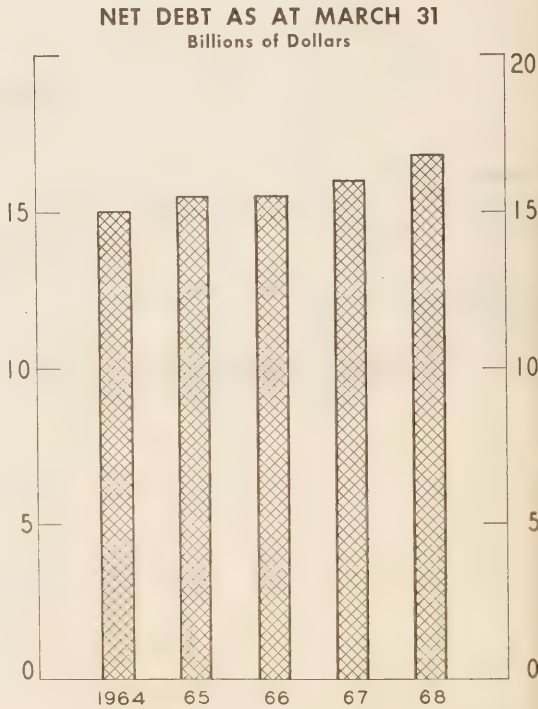
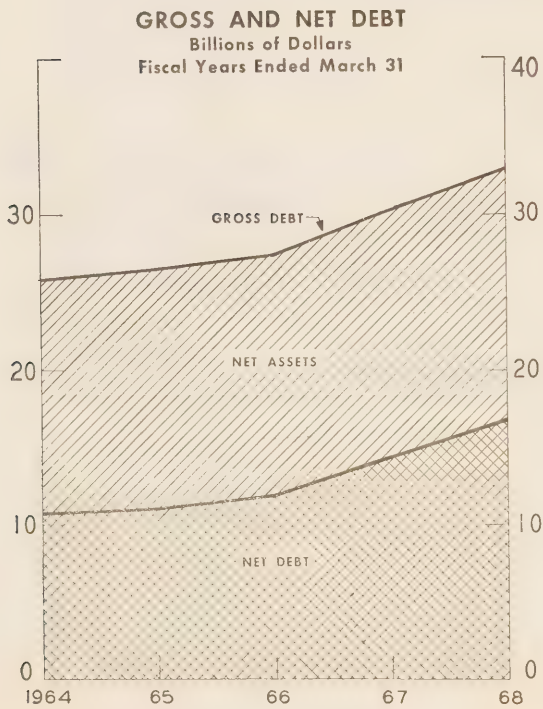
The public debt of Canada may be described as consisting of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1968 the government's liabilities as recorded on the balance sheet totalled \$32,924 million, net recorded assets totalled \$16,164 million resulting in a net debt of \$16,760 million.

The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years, 1964 to 1968 inclusive:

TABLE 1
STATEMENT OF PUBLIC DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA
(in millions of dollars)

As at March 31	Gross public debt			Less net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1964.....	18,740.1	7,183.3	25,923.4	10,853.3	15,070.1	1,150.4
1965.....	18,978.2	7,585.7	26,563.9	11,059.5	15,504.4	434.3
1966.....	19,109.8	8,373.1	27,482.9	11,939.5	15,543.4	39.0
1967.....	19,940.2	10,400.0	30,340.2	14,375.2	15,965.0	421.6
1968.....	20,579.9	12,344.3	32,924.2	16,164.4	16,759.8	794.8



Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was \$32,924 million at March 31, 1968 compared with \$30,340 million at March 31, 1967, \$2,584 million higher. There were net increases of \$640 million in unmatured debt, \$1,137 million in annuity, insurance and pension account balances and \$807 million in other liability accounts. Unmatured debt in the amount of \$20,580 million was 63 per cent and annuity, insurance and pension accounts in the amount of \$9,053 were 27 per cent of total liabilities. At March 31, 1967 unmatured debt was \$19,940 million or 66 per cent and annuity, insurance and pension accounts were \$7,916 million or 26 per cent of total liabilities.

Net recorded assets

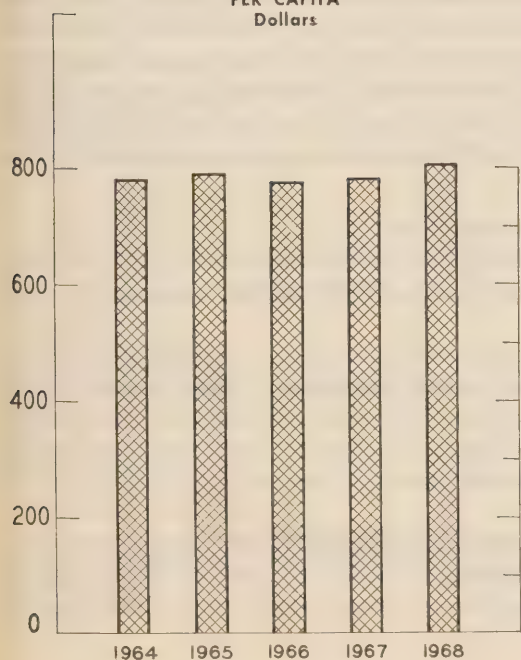
At March 31, 1968 the government's net recorded assets totalled \$16,164 million, \$1,789 million higher than they were at March 31, 1967. The main changes were increases of \$1,207 million in loans to Crown corporations, \$665 million in the Canada pension plan investment fund, \$231 million in other loans and investments and \$137 million in current assets; and decreases of \$322 million in advances to the exchange fund account and \$90 million in deferred charges.

Net debt

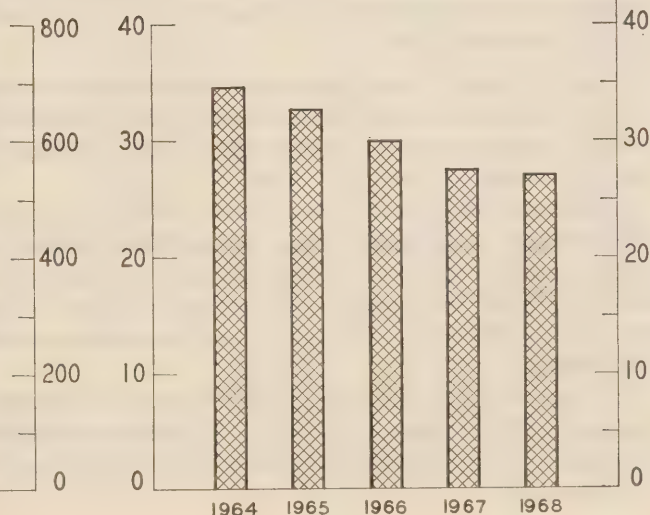
The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

As gross liabilities increased by \$2,584 million during 1967-68 and net recorded assets increased by \$1,789 million, net debt increased by \$795 million. The net debt at March 31, 1968 was \$16,760 million compared with \$15,965 million at March 31, 1967. The increase was the result of the budgetary deficit of \$795 million.

NET DEBT
As At March 31
PER CAPITA
Dollars



NET DEBT
As At March 31
AS A PERCENTAGE OF
GROSS NATIONAL PRODUCT
Per Cent



The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$781.24 at March 31, 1964 compared with \$807.93 at March 31, 1968. Expressed as a percentage of gross national product, the net debt which was 34.7 at March 31, 1964 had declined to 29.8 at March 31, 1966 and was 27.0 per cent at March 31, 1968.

TABLE 2
NET DEBT PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

As at March 31	Net debt per capita ⁽¹⁾	Net debt as percentage of gross national product ⁽²⁾
	\$	per cent
1964.....	781.24	34.7
1965.....	789.27	32.7
1966.....	776.59	29.8
1967.....	782.40	27.4
1968.....	807.93	27.0

⁽¹⁾ Based on estimated population as at June 1 nearest to fiscal year-end.

⁽²⁾ Based on gross national product for calendar year ended in fiscal year as per latest revision of the Dominion Bureau of Statistics.

Unmatured debt

The unmatured debt of Canada was \$20,580 million at March 31, 1968 and consisted of \$11,702 million in marketable bonds, \$6,096 million in Canada savings bonds, \$2,480 million in treasury bills, \$296 million in special issues to the Unemployment Insurance Commission and \$6 million in special issues in respect of the Canada pension plan. At March 31, 1967 it totalled \$19,940 million and consisted of \$11,352 million in marketable bonds, \$6,016 million in Canada savings bonds, \$2,310 million in treasury bills, \$260 million in special issues to the Unemployment Insurance Commission and \$2 million in special issues in respect of the Canada pension plan.

The government's holdings of its own securities and securities guaranteed by Canada consisted of \$41 million in Canada savings bonds held for the employees instalment purchase plan, \$8 million in investments held for retirement of unmatured debt and \$3 million in the securities investment account in bonds payable in New York issued by the Canadian National Railways. At March 31, 1967 holdings consisted of bonds payable in New York in the amount of \$165 million recorded in the securities investment account at an amortized cost of \$160 million, \$36 million in Canada savings bonds held for the employees instalment purchase plan and \$3 million in investments held for retirement of unmatured debt.

Summary of security issues, maturities, redemptions and cancellations

Excluding the refunding of treasury bills, the government issued securities in the fiscal year 1967-68 in the amount of \$4,014 million and securities totalling \$3,374 million matured, were redeemed or cancelled prior to maturity.

Net sales of Canada savings bonds, series 22, were \$1,404 million and additional sales of the centennial series were \$79 million. Redemptions prior to maturity of series 10 to 21 totalled \$1,387 million and \$16 million of series 10 matured during the year. The net increase for all series was \$80 million bringing the amount outstanding to \$6,096 million at March 31, 1968. In 1966-67 sales were \$2,319 million and redemptions and maturities were \$2,036 million resulting in a net increase of \$283 million.

There was a net increase of \$170 million in treasury bills during 1967-68 compared with an increase of \$160 million in 1966-67. The balance outstanding at March 31, 1968 of \$2,480 million consisted of \$1,575 million in three-month bills, \$780 million in six-month bills and \$125 million in 364-day bills.

TABLE 3
(in millions of dollars)

UNMATURED DEBT TRANSACTIONS	Fiscal year ended March 31	
	1968	1967
Balance at beginning of year.....	19,940	19,110
New issues—		
Canada savings bonds series 20		48
Canada savings bonds centennial series.....	79	2,271
Canada savings bonds series 22.....	1,404	
Marketable bonds.....	2,235	1,500
Non-marketable bonds (Unemployment Insurance Commission).....	122	157
Non-marketable bonds (Canada pension plan).....	4	2
Treasury bills (net).....	170	160
	4,014	4,138
Maturities, redemptions and cancellations—		
Matured marketable bonds.....	-1,575	-1,226
Redeemed marketable bonds.....	-5	-5
Cancelled marketable bonds.....	-305	
Non-marketable bonds redeemed or matured.....	-86	-41
Canada savings bonds redeemed or matured.....	-1,403	-2,036
	-3,374	-3,308
Increase in unmatured debt.....	640	830
Balance at end of year.....	20,580	19,940

TABLE 4
DEBT MATURED, REDEEMED OR CANCELLED DURING THE FISCAL YEAR ENDED MARCH 31, 1968
(in millions of dollars)

—	Matured	Redeemed	Cancelled	Total
Marketable bonds—				
4½% 1961-67.....AT 9	275.0			275.0
4½% 1962-68.....AT 11	205.0		45.0	250.0
3¾% 1962-67.....AT 12	100.0			100.0
4½% 1964-68.....CT 8	98.0		32.0	130.0
3¾% 1964-67.....CT 14	250.0			250.0
4½% 1965-67.....CT 18	50.0			50.0
4% 1966-67.....CT 25	170.0			170.0
4½% 1966-67.....F 1	155.0			155.0
4½% 1966-67.....F 4	175.0			175.0
5½% 1966-68.....F 7	97.0		28.0	125.0
2¾% 1949-74 (NY).....			16.3	16.3
2¾% 1950-75 (NY).....			10.7	10.7
5% 1962-87 (NY).....		5.4	172.8	178.2
	1,575.0	5.4	304.8	1,885.2
Non-marketable bonds—				
Canada savings bonds.....S 10	16.5			16.5
Canada savings bonds.....S 10-21		1,386.7		1,386.7
Unemployment Insurance Commission, 4½%.		39.5		39.5
Unemployment Insurance Commission, 4¾%.		46.5		46.5
	1,591.5	1,478.1	304.8	3,374.4

TABLE 5
NEW SECURITIES ISSUED DURING THE FISCAL YEAR ENDED MARCH 31, 1968

	Total amount issued	Amount issued for cash
	\$ (millions)	\$ (millions)
Marketable bonds—		
5% 1966/67-70.....F 2	100.0	100.0
4½% 1967-68.....F 10	175.0	175.0
5% 1967-73.....F 11	200.0	200.0
5¼% 1967-90.....F 12	125.0	125.0
4½% 1967-68.....F 13	160.0	160.0
5½% 1967-74.....F 14	100.0	100.0
5% 1967-68.....F 15	20.0	20.0
5½% 1967-69.....F 16	70.0	70.0
6% 1967/68-71.....F 17	285.0	285.0
4¾% 1967-68.....F 18	125.0	125.0
5½% 1967-69.....F 19	175.0	175.0
6% 1967-71.....F 20	225.0	225.0
6¼% 1967-73.....F 22	225.0	225.0
6% 1968-70.....F 24	250.0	250.0
	2,235.0	2,235.0
Non-marketable bonds—		
Unemployment Insurance Commission—		
5%.....	68.0	68.0
5¾%.....	54.0	54.0
Canada savings bonds—		
Nov. 1, 1966—Nov. 1, 1979.....CS	79.6	79.6
Nov. 1, 1967—Nov. 1, 1980.....S 22	1,403.7	1,403.7
Canada pension plan—		
5.37-6.53%.....	3.8	3.8
Weekly treasury bills (net).....	170.0	170.0
	4,014.1	4,014.1

Interest rates

The average interest rate on the government's unmatured debt was 5.06 per cent at March 31, 1968. At March 31, 1967 it was 4.71 per cent.

The following table sets out the unmatured debt at March 31 for each of the fiscal years 1964 to 1968 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

TABLE 6
UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1964 TO 1968 INCLUSIVE
WITH THE AVERAGE RATE OF INTEREST THEREON

—	Marketable bonds		Non-marketable bonds						Treasury bills		Total unmatured debt	
			Canada savings bonds		Unemployment Insurance Commission		Canada pension plan					
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent	\$ (millions)	per cent
1964	11,417.8	4.12	5,092.3	4.60					2,230.0	3.84	18,740.1	4.22
1965	11,242.8	4.28	5,552.4	4.61	43.0	4.62			2,140.0	3.79	18,978.2	4.32
1966	11,082.5	4.40	5,733.2	4.78	144.0	4.67	0.1	5.29	2,150.0	4.69	19,109.8	4.55
1967	11,351.9	4.59	6,016.4	4.92	260.0	5.11	1.9	5.45	2,310.0	4.66	19,940.2	4.71
1968	11,701.7	4.81	6,096.5	5.03	296.0	5.32	5.7	5.90	2,480.0	6.31	20,579.9	5.06

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

The average rate on marketable bonds rose from 4.59 per cent to 4.81 per cent over the fiscal year, on Canada savings bonds it rose from 4.92 per cent to 5.03 per cent and for treasury bills it rose from 4.66 per cent to 6.31 per cent.

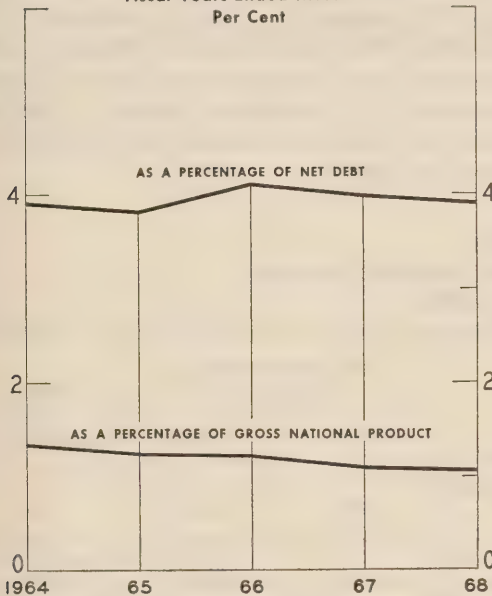
The yield on three-month treasury bills at tender on March 30, 1967 was 4.13 per cent, on April 13, 1967, it had dropped to 3.96 per cent; through most of the year it was rising to a high of 7.01 per cent on March 21, 1968 and was 6.98 per cent on March 28, 1968.

The yield on six-month treasury bills at tender on March 30, 1967 was 4.11 per cent, on April 13, 1967 it was 3.97 per cent, by September 28, 1967 it had risen to 5.01 per cent and on March 21, 1968 to 7.02 per cent; on March 28, 1968 the yield was 6.98 per cent.

The yield on the 364-day treasury bills at tender on November 30, 1967 was 5.65 per cent.

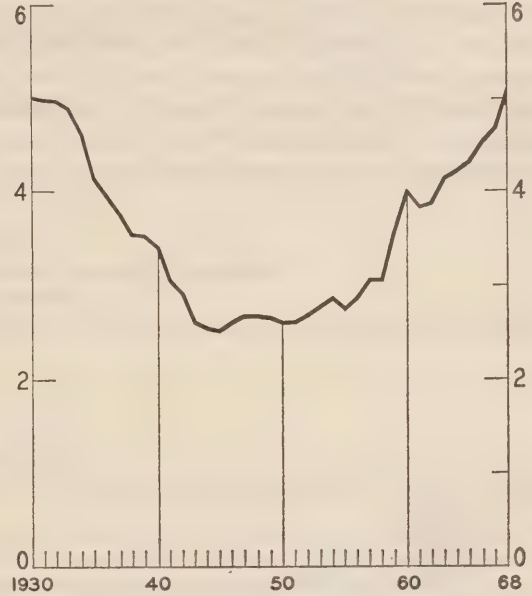
**NET INTEREST CHARGES
AS A PERCENTAGE OF NET DEBT¹
AND GROSS NATIONAL PRODUCT²**

Fiscal Years Ended March 31
Per Cent



**AVERAGE INTEREST RATE
ON UNMATURED DEBT**

As at March 31
Per Cent



1. At March 31.

2. For calendar year within fiscal year.

The following table shows the high and low yields together with the yield on the last issue of three-month and six-month bills for the fiscal years, 1963-64 to 1967-68 inclusive.

TABLE 7
TREASURY BILL YIELDS AT TENDER

Fiscal year ended March 31	High	Low	Last issue
	per cent	per cent	per cent
Three-month bills—			
1964.....	3.90	3.19	3.88
1965.....	3.87	3.53	3.62
1966.....	5.06	3.61	5.06
1967.....	5.20	4.10	4.13
1968.....	7.01	3.96	6.98
Six-month bills—			
1964.....	4.06	3.30	4.04
1965.....	4.06	3.69	3.73
1966.....	5.30	3.71	5.30
1967.....	5.33	4.04	4.11
1968.....	7.02	3.97	6.98
364-day bills—			
1968.....	5.65	5.65	5.65

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, deposits maintained by the chartered banks in the Bank of Canada, advances under the Export Credits Insurance Act, notes issued by the Canadian Corporation for the 1967 World Exhibition, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

As the following table shows, these contingent liabilities increased by \$73 million during the year due mainly to loans in respect of the National Housing Act, 1954, which were \$6,331 million at December 31, 1967 compared with \$5,808 million at December 31, 1966, notes issued by the Canadian Corporation for the 1967 World Exhibition which were \$228 million at March 31, 1968 compared with \$175 million at March 31, 1967, chartered bank deposits in the Bank of Canada which were \$936 million at March 31, 1968 compared with \$1,148 million at March 31, 1967 and bank loans to the Canadian Wheat Board which were \$141 million at March 31, 1968 compared with \$329 million at March 31, 1967.

TABLE 8
SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES
(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (—)
	1968	1967	
Canadian National Railways securities guaranteed as to principal and interest	1,197.2	1,275.9	—78.7
Other guarantees—			
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽¹⁾	6,311.0	5,789.0	522.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	20.2	18.7	1.5
Chartered bank deposits in Bank of Canada	935.8	1,148.0	—212.2
Export Credits Insurance Act	369.4	458.1	—88.7
Bank loans to Canadian Wheat Board	141.4	329.0	—187.6
Bank loans under Farm Improvement Loans Act	99.7	84.8	14.9
Bank loans under Canada Student Loans Act	180.1	133.6	46.5
Bank loans under Small Businesses Loans Act	16.3	14.8	1.5
Notes issued by the Canadian Corporation for the 1967 World Exhibition	228.2	175.0	53.2
Sundry other guarantees (excluding indeterminate amounts ⁽³⁾)	0.6	0.5	0.1
	9,499.9	9,427.4	72.5

These contingent liabilities are expressed in Canadian dollars; bonds payable in United States dollars are converted at the rate of \$1 U.S.= \$1.08108 Canadian.

⁽¹⁾ As reported (in accordance with section 45 of the National Housing Loan Regulations) by approved lenders at December 31, within the fiscal year.

⁽²⁾ As at December 31, within the fiscal year.

⁽³⁾ Loans maintained by approved lending institutions under National Housing Acts prior to 1954 Act, and guarantees to owners of returns from moderate rental housing projects, in respect of which funds totalling \$4.1 million are held by Central Mortgage and Housing Corporation for the purposes of settling claims and in respect of which rental guarantee contracts totalled \$12.9 million in 1967.

1967-68

PUBLIC ACCOUNTS

•

STATEMENTS OF EXPENDITURE AND REVENUE

AND

ASSETS AND LIABILITIES

■

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THE GOVERNMENT

STATEMENT OF EXPENDITURE AND REVENUE FOR

(with comparative figures for

EXPENDITURE

	Fiscal year ended	
	March 31, 1968	March 31, 1967
Agriculture.....	\$ 277,066,204	\$ 230,657,096
Atomic Energy.....	69,301,717	60,228,082
Auditor General's Office.....	2,268,666	2,058,677
Board of Broadcast Governors.....	1,033,551	601,814
Canadian Broadcasting Corporation.....	143,283,051	115,243,073
Central Mortgage and Housing Corporation.....	23,131,106	20,122,952
Chief Electoral Officer.....	755,357	919,041
Consumer and Corporate Affairs.....	7,594,713	5,529,033
Defence Production.....	35,499,257	34,182,715
Dominion Bureau of Statistics.....	22,474,762	26,635,421
Energy, Mines and Resources.....	138,113,503	130,188,364
External Affairs.....	215,748,898	230,474,187
Finance—		
Public debt charges.....	1,300,748,995	1,190,523,254
Fiscal, tax-sharing, subsidies and other payments to provinces.....	737,510,554	515,522,814
Other expenditure.....	110,575,776	129,985,187
	<i>2,148,835,325</i>	<i>1,836,031,255</i>
Fisheries.....	51,740,982	41,471,351
Forestry and Rural Development.....	81,062,602	66,490,503
Governor General and Lieutenant-Governors.....	959,867	774,003
Indian Affairs and Northern Development.....	231,436,114	197,415,383
Industry.....	118,198,390	78,519,018
Insurance.....	1,904,188	1,652,187
Justice.....	15,354,385	12,175,037
Labour.....	10,879,841	24,911,054
Legislation.....	18,305,865	17,835,638
Manpower and Immigration.....	421,593,934	320,416,247
National Defence—		
Defence services.....	1,527,867,125	1,435,115,001
Defence research.....	50,458,382	44,202,185
Other expenditure.....	175,156,881	161,060,372
	<i>1,753,482,388</i>	<i>1,640,377,558</i>
National Film Board.....	9,323,211	8,016,817
National Gallery of Canada.....	2,949,577	1,872,361
National Health and Welfare—		
Family allowances.....	558,774,458	555,794,947
Other expenditure.....	929,520,668	760,147,505
	<i>1,488,295,126</i>	<i>1,315,942,452</i>
National Research Council including the Medical Research Council.....	121,748,623	94,648,779
National Revenue.....	115,058,155	105,868,118
Post Office.....	301,845,593	268,493,659
Privy Council.....	12,483,776	7,897,880
Public Archives and National Library.....	3,592,229	2,663,017
Public Printing and Stationery.....	4,874,166	4,020,598
Public Service Commission.....	13,390,368	10,848,505
Public Service Staff Relations Board.....	982,686	29,434
Public Works.....	308,599,166	294,372,635
Secretary of State.....	189,882,484	133,847,296
Solicitor General.....	153,459,858	144,275,859
Trade and Commerce.....	81,383,082	73,509,965
Transport.....	606,933,126	568,178,226
Treasury Board.....	158,573,075	153,358,110
Unemployment Insurance Commission.....	107,150,238	106,107,051
Veterans Affairs—		
Pensions.....	205,598,530	195,910,381
Other expenditure.....	195,216,382	194,910,164
	<i>400,814,912</i>	<i>390,820,545</i>
Total expenditure.....	9,871,364,117	8,779,680,996
Budgetary deficit.....	-794,774,669	-421,502,613
	<i>9,076,589,448</i>	<i>8,358,178,383</i>

H. R. BALLS,
Comptroller of the Treasury.

R. B. BRYCE,
Deputy Minister of Finance.

OF CANADA

THE FISCAL YEAR ENDED MARCH 31, 1968

the preceding fiscal year)

REVENUE

	Fiscal year ended	
	March 31, 1968	March 31, 1967
Tax revenues—		
Income tax—		
Personal ⁽¹⁾	\$2,849,573,890	\$2,473,820,311
Corporation ⁽¹⁾	1,670,589,109	1,593,224,756
On dividends, interest, etc., going abroad.....	220,472,054	203,621,403
Excise taxes—		
Sales ⁽¹⁾	1,601,092,631	1,513,565,998
Other.....	337,048,159	315,580,981
Customs import duties.....	746,437,351	777,585,703
Excise duties.....	488,554,309	460,980,029
Estate tax.....	102,192,358	101,105,631
Miscellaneous.....	302,582	169,989
	8,016,262,443	7,439,654,801
Non-tax revenues—		
Return on investments.....	612,274,956	519,140,346
Post Office—net postal revenue.....	281,645,632	253,342,482
Refunds of previous years' expenditure.....	21,655,833	17,196,633
Services and service fees.....	58,914,544	48,813,292
Proceeds from sales.....	18,530,640	20,954,188
Privileges, licences and permits.....	41,610,501	38,754,392
Bullion and coinage.....	10,672,046	5,430,009
Premium, discount and exchange.....		242,572
Miscellaneous.....	15,022,853	14,649,668
	1,060,327,005	918,523,582

⁽¹⁾ Excluding tax credited to:

	1967-68	1966-67
Old age security fund—		
Personal income tax.....	\$800,100,000	\$576,600,000
Corporation income tax.....	150,000,000	149,500,000
Sales tax.....	544,516,014	559,515,045

Total revenue.....	9,076,589,448	8,358,178,383
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Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Department of Finance and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1968.

A. M. HENDERSON,
Auditor General.

THE GOVERNMENT

STATEMENT OF ASSETS AND

(with comparative figures)

ASSETS

	March 31, 1968	March 31, 1967	Net increase or decrease (—) during 1967-68
1. Current assets—			
(a) Cash, schedule A, page 9.....	\$ 1,260,654,098	\$ 1,009,249,467	\$ 251,404,631
(b) Departmental working capital advances, schedule B, page 9..	186,540,216	157,794,702	28,745,514
(c) Securities held for the securities investment account at amor- tized cost.....	44,354,537	197,689,061	-153,334,524
(d) Other current assets, schedule C, page 10.....	39,121,940	29,232,481	9,889,459
	1,530,670,791	1,393,965,711	136,705,080
2. Cash in blocked currency.....	2,136,260	2,136,260	
3. Advances to the exchange fund account—(value of investments from advances on basis of official parity rates: March 31, 1968 \$2,063,040,896; March 31, 1967, \$2,384,728,896).....	2,033,312,000	2,355,000,000	-321,688,000
4. Investments in United States dollar securities issued by other than the Government of Canada, schedule D, page 11.....	122,616,661	180,029,353	-57,412,692
5. Canada pension plan investment fund, schedule E, page 11.....	1,280,788,000	615,521,000	665,267,000
6. Investments held for retirement of unmatured debt.....	8,140,398	3,151,500	4,988,898
7. Loans to, and investments in, Crown corporations, schedule F, page 11.....	7,618,793,554	6,460,733,930	1,158,059,624
Recovery likely to require parliamentary appropriations.....	316,817,110	267,930,855	48,886,255
	7,935,610,664	6,728,664,785	1,206,945,879
8. Loans to national governments, schedule G, page 13.....	1,206,083,565	1,201,581,177	4,502,388
9. Other loans and investments, schedule H, page 14—			
(a) Subscriptions to capital of, and working capital advances and loans to, international organizations.....	969,646,296	952,187,667	17,458,629
(b) Loans to provincial governments.....	187,748,438	123,515,007	64,233,431
(c) Municipal development and loan board advances (less reserve for forgiveness of indebtedness).....	279,673,531	231,233,935	48,439,596
(d) Veterans land act fund (less reserve for conditional benefits) ..	382,949,441	311,408,833	71,540,608
(e) Miscellaneous.....	121,269,244	91,556,780	29,712,464
Recovery likely to require parliamentary appropriations..	3,869,256	4,095,991	-226,735
	1,945,166,206	1,713,998,213	231,157,993
10. Securities held in trust, schedule I, page 18.....	59,535,445	50,852,748	8,682,697
11. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	187,617,200	260,223,200	-72,606,000
Public service superannuation account.....	150,319,800	189,453,200	-39,133,400
Royal Canadian Mounted Police superannuation account	15,816,000	10,956,800	4,859,200
(b) Unamortized loan flotation costs, appendix No. 7, Section 9, page 16.....	138,201,555	121,212,572	16,988,983
	491,954,555	581,845,772	-89,891,217
12. Capital assets.....	1	1	
13. Inactive loans and investments, schedule J, page 18.....	94,824,381	94,824,381	
Total recorded assets.....	16,710,828,927	14,921,570,901	1,789,258,026
14. Less: reserve for losses on realization of assets.....	-546,384,065	-546,384,065	
Net recorded assets.....	16,164,444,862	14,375,186,836	1,789,258,026
15. Net debt, represented by excess of liabilities over net recorded assets, schedule K, page 19.....	16,759,725,147	15,964,950,478	794,774,669
	32,924,170,009	30,340,137,314	2,584,032,695

The notes appearing on page 6 are an integral part of this Statement of Assets and Liabilities.

H. R. BALLS,
*Comptroller of the Treasury.*R. B. BRYCE,
Deputy Minister of Finance.

OF CANADA

LIABILITIES AS AT MARCH 31, 1968

as at March 31, 1967)

LIABILITIES

	March 31, 1968	March 31, 1967	Net increase or decrease (-) during 1967-68
16. Current and demand liabilities, schedule L, page 19—			
(a) Outstanding treasury cheques.....\$	427,400,654	\$ 382,624,889	\$ 44,775,765
(b) Accounts payable (that portion paid in April of the next following fiscal year).....	520,196,369	454,510,346	65,686,023
(c) Non-interest-bearing notes payable to the international monetary fund and other international organizations.....	816,729,712	366,378,362	450,351,350
(d) Matured debt outstanding.....	25,969,247	30,670,121	-4,700,874
(e) Interest due and outstanding.....	161,569,528	111,271,485	50,298,043
(f) Interest accrued.....	315,282,741	286,250,208	29,032,533
(g) Other current liabilities.....	43,479,142	40,396,425	3,082,717
	<i>2,310,627,393</i>	<i>1,672,101,836</i>	<i>638,525,557</i>
17. Deposit and trust accounts, schedule M, page 21.....	440,885,029	347,314,229	93,570,800
18. Annuity, insurance and pension accounts, schedule N, page 25....	9,052,968,054	7,915,921,717	1,137,046,337
19. Undisbursed balances of appropriations to special accounts, schedule O, page 26.....	124,818,768	101,517,632	23,301,136
20. Refundable corporation tax.....	235,268,700	196,157,131	39,111,569
21. Provision for estimated premium on redemption of bonds, schedule P, page 26.....	26,041,259	19,993,056	6,048,203
22. Deferred credits, schedule Q, page 26.....	149,861,259	142,827,514	7,033,745
23. Suspense accounts, schedule R, page 27.....	3,824,513	4,098,170	-273,657
24. Unmatured debt, schedule S, page 28—			
(a) Bonds.....	18,099,875,034	17,630,206,029	469,669,005
(b) Treasury bills.....	2,480,000,000	2,310,000,000	170,000,000
	<i>20,579,875,034</i>	<i>19,940,206,029</i>	<i>639,669,005</i>

NOTE:

The indirect or contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest \$1,197,180,986; other guarantees of \$8,302,731,169; together with certain indeterminate guarantees, are listed on page 88.

Total liabilities.....	32,924,170,009	30,340,137,314	2,584,032,695
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Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Department of Finance and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1968.

A. M. HENDERSON,
Auditor General.

NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1968

The increase in net debt reflects the budgetary deficit of \$794,774,669.

Additional liabilities for the public service superannuation account, the Canadian forces superannuation account and the Royal Canadian Mounted Police superannuation account arising out of pay increases and as revealed by quinquennial actuarial valuations have been credited to these accounts and charged to deferred charges and are being amortized over a five year period in accordance with the amendments to the superannuation acts.

Unmatured debt includes bonds payable in New York in the amount of \$148,328,000 U.S. converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

1. (a) Cash represents balances of current and special deposits at credit of the Receiver General of Canada in banks in Canada, London, New York, Paris, Bonn and Brussels and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General of Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada.
1. (b) Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.
1. (c) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan). The balance at March 31, 1967 also included securities assigned to the Minister of Finance from the Canadian Arsenals Limited pension fund and the Sydney pilots pension fund for liquidation by the Minister and payment into the public service superannuation account.
1. (d) This category includes moneys received after March 31, but applicable to the current year, and Post Office moneys in hands of collectors and in transit at March 31. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in the departmental sections of Volume II and an overall total by departments is shown in appendix No. 13, section 9 of this volume.
2. This account records blocked currency on deposit in Canadian funds in the Central Bank of Chile to the credit of the Receiver General of Canada.
3. These are advances to finance the purchase of gold and foreign exchange. The value of investments from advances on the basis of official parity rate on March 31 is also shown in parentheses.
4. This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada converted at \$1 U.S. = \$1.07625 Canadian. The balance at March 31, 1967 also included bonds of the International Bank for Reconstruction and Development.
5. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada pension plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.
6. This account records holdings by the Government of Canada, at amortized cost, of its own issues.
7. Loans to, and investments in, Crown corporations represent the government's outstanding advances to Crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for reloaning. The government equity in Crown corporations as recorded in the accounts of Canada as at March 31, 1968, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the Crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1968, is shown in appendix No. 12, section 9 of this volume.
8. Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946 and loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada.

9. (a) This category records Canada's subscription to the capital of the Asian development bank, the international bank for reconstruction and development, the international development association, the international finance corporation and the international monetary fund and working capital advances and loans to international organizations.
9. (b) Under this heading are loans to provinces made under relief acts and other legislation.
9. (c) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.
9. (d) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.
9. (e) This category is composed of miscellaneous loans and balances receivable.
10. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.
11. (a) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian forces superannuation account, the public service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1965 for the Canadian forces superannuation account, as at December 31, 1967 for the public service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies. The amount so credited will be charged to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases will be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized over a period of five years commencing in the year in which the increase is authorized.
11. (b) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.
12. This records at a nominal value of \$1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.
13. This group includes certain loans and advances which are not currently revenue-producing or realizable.
14. This reserve is provided for losses on realization of assets.

NET DEBT

15. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.

LIABILITIES

16. (a) This is the balance of treasury cheques issued and unpaid on March 31 with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.
16. (b) This account represents the treasury cheques issued in April which are applicable to the previous fiscal year as authorized by section 35 of the Financial Administration Act.
16. (c) This account records non-interest-bearing notes payable to international organizations.
16. (d) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.
16. (e) This represents the amount of interest which has become due on the public debt but remains unpaid.

16. (f) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date.
16. (g) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for post office money orders is the main item in this group.
17. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.
18. This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities. The government receives premiums or similar assessments and in turn pays out specific benefits. There is also included the uninvested portion of the unemployment insurance fund administered by the Unemployment Insurance Commission.
19. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.
20. This account records the refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income.
21. This account records the estimated amount of the prorated provision to March 31, 1968 for the premium due at maturity on the then outstanding 1959 series of Canada savings bonds and the estimated amount of the prorated provision to March 31, 1968 for the special compound interest feature applicable to the 1966 and 1967 series of Canada savings bonds.
22. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.
23. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
24. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York in the amount of \$148,328,000 U.S. converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian. Also included are special non-marketable bonds redeemable on thirty days notice held by the Unemployment Insurance Commission and special non-marketable bonds held in the Canada pension plan investment account.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1968

(with comparative figures as at March 31, 1967)

		1968	1967	Net increase or decrease (—) during 1967-68
		\$	\$	\$
Schedule A				
Cash—				
Finance—				
1	In Receiver General current deposits—			
	Canada.....	997,219,439	795,746,077	201,473,362
	London.....	3,297,488	4,615,167	—1,317,679
	New York.....	8,834,689	9,036,799	—202,110
	Paris.....	1,985,016	1,918,237	66,779
	Bonn.....	3,465,886	2,588,090	877,796
	Belgium.....	7,882		7,882
		1,014,810,400	813,904,370	200,906,030
	In Receiver General special deposits—			
2	Banco di Roma, Rome, Italy.....	21,812	4,110	17,702
3	Bank of Montreal, London—			
	Bond redemption account.....	9,285	10,812	—1,527
3	Bank of Montreal, New York—			
	Interest account.....	1,021	1,021	
3	Bank of Montreal Trust Co., New York—			
	Interest account.....	85,317	64,018	21,299
3	Bank of England—			
	Interest account.....	10,510	12,239	—1,729
	Redemption account.....	31,718	37,090	—5,372
4	Royal Bank of Canada, Ottawa—			
	Diplomatic and trade mission account.....	1,135,000	914,000	221,000
		1,294,663	1,043,290	251,373
5	In hands of collectors and in transit.....	244,265,568	194,301,807	49,963,761
Indian Affairs and Northern Development—				
6	Indian agencies revenue trust bank accounts.....	283,467		283,467
		1,260,654,098	1,009,249,467	251,404,631

Schedule B**Departmental Working Capital Advances—**

1	Agriculture.....	250,576	238,003	12,573
2	Agricultural commodities stabilization account.....	1,401,834	2,031,036	—629,202
3	Agricultural products board account.....	432,921	1,740,670	—1,307,749
4	Board of Grain Commissioners—Canadian government elevators.....	2,998	4,724	—1,726
5	Prairie farm rehabilitation administration—stores account.....	176,589	153,699	22,890
Defence Production—				
6	Canadian government supply service.....	5,064,488	859,758	4,204,730
7	Queen's Printer's advance account.....	1,095,769	1,415,022	—319,253
8	Revolving fund.....	39,051,982	34,018,100	5,033,882
9	Energy, Mines and Resources—stockpiling of uranium concentrates.....	74,956,234	57,162,510	17,793,724
10	External Affairs—posts abroad.....	768,465	668,028	100,437
Finance—				
11	Blank bonds reserve.....	291,425	263,112	28,313
12	Fire losses replacement account.....			
13	Miscellaneous departmental accountable advances.....	14,216,054	13,120,002	1,096,052
14	Miscellaneous departmental imprest and standing advances.....	12,868,066	10,105,550	2,762,516

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule B—<i>Concluded</i>			
Departmental Working Capital Advances—<i>Concluded</i>			
Finance— <i>Concluded</i>			
Royal Canadian Mint—			
15 Bronze coinage account.....	986,394	469,492	516,902
15 Gold coinage account.....	1,599,423	1,736,194	—136,771
16 Gold purchase account.....	7,664,254	1,813,857	5,850,397
15 Nickel coinage account.....	1,014,693	1,786,905	—772,212
15 Silver bullion purchase account.....	335,279	551,715	—216,436
15 Silver coinage account.....	3,958,704	11,689,798	—7,731,094
	15,558,747	18,047,961	—2,489,214
17 Fisheries.....	12,830	13,916	—1,086
18 Fisheries prices support account.....	841,858	377,429	464,429
Forestry and Rural Development—			
19 Maritime marshland rehabilitation administration—stores account.....	16,235	14,621	1,614
Indian Affairs and Northern Development—			
20 Stores account—national parks.....	677,106	753,485	—76,379
21 Stores account—northern administration branch.....	337,736	446,628	—108,892
22 Manpower and Immigration—posts abroad.....	157,426	92,458	64,968
23 National Film Board—operating account.....	800,188	1,255,957	—455,769
24 National Research Council—central warehouse fund.....	372,604	292,198	80,406
25 National Revenue—customs and excise.....	72,733	53,417	19,316
26 Post Office.....	743,793	615,942	127,851
27 Public Archives.....	44,182	23,623	20,559
28 Public Printing and Stationery—printing of publications....	51,824	1,208,445	—1,156,621
Public Works—			
Other government departments and agencies—			
Construction and repair projects.....			
30 Secretary of State—National Museum of Canada.....	2,469	5,546	—3,077
Solicitor General—			
Correctional services—			
31 Canteen fund.....	43,309	30,944	12,365
32 Industrial and stores account.....	706,608	782,948	—76,340
33 Livestock and canning supplies stores account.....	135,987	131,344	4,643
Royal Canadian Mounted Police—			
34 Cloth revolving fund.....	389,213	424,535	—35,322
35 Messes operations account.....	38,059		38,059
Trade and Commerce—			
36 Departmental field offices in Canada and posts abroad....	509,849	475,367	34,482
Transport—			
37 Government telephone account.....	3,460	204,248	—200,788
38 Stores account.....	11,409,312	10,135,939	1,273,373
39 Treasury Board—data processing services.....	688,885	426,100	262,785
Veterans Affairs—			
40 Hospital stores account.....	2,125,609		2,125,609
41 Manufacture of Remembrance Day poppies.....	222,793	201,437	21,356
	186,540,216	157,794,702	28,745,514

Schedule C**Other Current Assets—**

Finance—			
1 Moneys received after March 31, but applicable to current fiscal year.....	20,377,881	15,257,382	5,120,499
Post Office—			
2 Cash on hand and in transit.....	18,744,059	13,975,099	4,768,960
	39,121,940	29,232,481	9,889,459

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

		1968	1967	Net increase or decrease (—) during 1967-68
		\$	\$	\$
Schedule D				
Investments in United States Dollar Securities				
Issued by Other than the Government of Canada—				
Finance—				
1	Columbia River Treaty.....	122,616,661	154,904,161	—32,287,500
2	International Bank for Reconstruction and Development.....		25,125,192	—25,125,192
		<u>122,616,661</u>	<u>180,029,353</u>	<u>—57,412,692</u>
Schedule E				
Canada Pension Plan Investment Fund—				
Securities of, or guaranteed by—				
	Newfoundland.....	23,693,000	11,693,000	12,000,000
	Prince Edward Island.....	4,288,000	1,998,000	2,290,000
	Nova Scotia.....	47,862,000	22,663,000	25,199,000
	New Brunswick.....	37,007,000	17,679,000	19,328,000
	Quebec.....	2,244,000	368,000	1,876,000
	Ontario.....	728,599,000	352,697,000	375,902,000
	Manitoba.....	76,412,000	37,016,000	39,396,000
	Saskatchewan.....	55,557,000	25,894,000	29,663,000
	Alberta.....	113,333,000	54,135,000	59,198,000
	British Columbia.....	186,085,000	89,484,000	96,601,000
	Government of Canada.....	5,708,000	1,894,000	3,814,000
		<u>1,280,788,000</u>	<u>615,521,000</u>	<u>665,267,000</u>
Schedule F				
Loans to, and Investments in, Crown Corporations—				
Agriculture—				
1	Farm Credit Corporation—			
	Bonds and notes.....	883,894,592	721,995,096	161,899,496
	Capital.....	35,500,000	28,900,000	6,600,000
	Farm machinery syndicates loan fund—advances.....	2,290,500	1,597,000	693,500
		<u>921,685,092</u>	<u>752,492,096</u>	<u>169,192,996</u>
2	Atomic Energy of Canada Limited—			
	Capital stock.....	15,000,000	15,000,000	
	Loans.....	11,101,201	10,571,153	530,048
	Commercial products division.....	2,000,000		2,000,000
	Douglas Point generating station.....	69,945,000	65,945,000	4,000,000
	Gentilly nuclear power station.....	15,000,000	2,500,000	12,500,000
	Nelson River power project—transmission line.....	6,000,000	1,000,000	5,000,000
	Pickering generating station.....	17,400,000	8,400,000	9,000,000
	Sheridan Park.....	2,468,632	2,541,359	—72,727
		<u>138,914,833</u>	<u>105,957,512</u>	<u>32,957,321</u>
3	Canadian Broadcasting Corporation—working capital.....	9,000,000	9,000,000	
4	Central Mortgage and Housing Corporation—			
	Capital.....	25,000,000	25,000,000	
	Loans and advances.....	3,545,143,365	2,896,393,654	648,749,711
	Mortgage and loan purchase fund.....	5,263,548	20,153,163	—14,889,615
		<u>3,575,406,913</u>	<u>2,941,546,817</u>	<u>633,860,096</u>
Defence Production—				
5	Canadian Arsenals Limited.....	5,000,000	5,000,000	
6	Canadian Commercial Corporation.....	16,500,000	10,000,000	6,500,000
7	Polymer Corporation Limited—capital stock.....	30,000,000	30,000,000	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule F—Continued			
Loans to, and Investments in, Crown Corporations—Continued			
Energy, Mines and Resources—			
Cape Breton Development Corporation—			
8 Working capital.....	5,000,000		5,000,000
9 Loans.....	250,000		250,000
	5,250,000		5,250,000
10 Eldorado Mining and Refining Limited—capital stock....	8,246,877	8,246,877	
Finance—			
11 Bank of Canada—capital stock.....	5,920,000	5,920,000	
Canada Deposit Insurance Corporation—			
12 Capital stock.....	10,000,000		10,000,000
13 Advances.....	19,350,000		19,350,000
	29,350,000		29,350,000
14 Canadian Dairy Commission.....	22,178,981	71,350	22,107,631
Indian Affairs and Northern Development—			
Northern Canada Power Commission—			
15 Advances pursuant to the Northern Canada Power Commission Act.....	33,581,203	30,657,023	2,924,180
16 Advances re investigations.....	50,000	50,000	
	33,631,203	30,707,023	2,924,180
National Research Council—			
17 Canadian Patents and Development Limited—capital stock	296,199	296,199	
Public Works—			
18 National Capital Commission—excluding greenbelt.....	37,423,629	37,069,808	353,821
Trade and Commerce—			
Export Credits Insurance Corporation—			
19 Capital stock.....	5,000,000	5,000,000	
20 Capital surplus—working capital.....	5,000,000	5,000,000	
21 Loans pursuant to sec. 21A, Export Credits Insurance Act—			
Argentina.....	7,108,896	7,495,989	—387,093
Bahama Islands.....	1,717,434		1,717,434
Brazil.....	6,369,943	7,656,780	—1,286,837
Ceylon.....	5,300,918	3,831,747	1,469,171
Chile.....	17,379,387	19,063,077	—1,683,690
Colombia.....	247,206		247,206
India.....	53,605,064	40,935,117	12,669,947
Israel.....	1,575,079	1,785,089	—210,010
Liberia.....	1,093,905	1,093,905	
Mexico.....	47,793,706	38,864,594	8,929,112
Pakistan.....	20,279,691	15,272,999	5,006,692
Philippines.....	19,351,767	11,833,376	7,518,391
Taiwan.....	3,435,788	3,056,940	378,848
Turkey.....	285,090		285,090
United Arab Republic.....	3,578,028	3,522,940	55,088
	199,121,902	164,412,553	34,709,349
Transport—			
22 Canadian National Railways—			
Advances—			
Refunding Act, 1955.....	395,300,000	323,000,000	72,300,000
Financing and Guarantee Act, 1960.....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961.....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66.....	50,000,000	40,000,000	10,000,000
Financing and Guarantee Act, 1967.....	27,000,000		27,000,000
Income deficit account, 1968.....	13,000,000		13,000,000
Temporary loan—for acquisition of bonds.....	11,339,659		11,339,659
23 Capital Revision Act, 1952—			
Preferred stock.....	1,105,195,377	1,075,236,144	29,959,233
Twenty-year obligation.....	100,000,000	100,000,000	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule F—<i>Concluded</i>			
Loans to, and Investments in, Crown Corporations—<i>Concluded</i>			
Transport— <i>Concluded</i>			
Canadian National Railways— <i>Concluded</i>			
24 Canadian Government Railways—working capital	16,983,762	16,983,762	
25 Loans for maintenance, repair and acquisition of passenger equipment	2,916,646	3,300,000	—383,354
26 Air Canada—			
Income deficit account, 1967		7,343,000	—7,343,000
Income deficit account, 1968	7,959,000		7,959,000
	1,785,065,444	1,621,233,906	163,831,538
Canadian National Railways—loans with respect to Yarmouth-Bar Harbour ferry services—			
27 New docks and facilities	441,144	465,652	—24,508
28 Working capital	200,000	200,000	
29 Canadian National (West Indies) Steamships Limited—capital stock	325,000	325,000	
30 Canadian Overseas Telecommunication Corporation	52,383,257	49,773,845	2,609,412
31 National Harbours Board	240,035,458	222,297,432	17,738,026
32 Saint John Harbour Bridge Authority	10,000,000		10,000,000
33 The St. Lawrence Seaway Authority—			
Loans	362,950,000	345,450,000	17,500,000
Deferred interest	54,467,622	47,767,860	6,699,762
Interest-free loans	75,000,000	72,500,000	2,500,000
	492,417,622	465,717,860	26,699,762
	7,618,793,554	6,460,733,930	1,158,059,624
Recovery likely to require parliamentary appropriations—			
3 Canadian Broadcasting Corporation—loans	74,124,838	55,714,742	18,410,096
34 Finance—Canadian Corporation for the 1967 World Ex- hibition—notes	205,000,000	175,000,000	30,000,000
18 Public Works—National Capital Commission—greenbelt	37,692,272	37,216,113	476,159
	316,817,110	267,930,855	48,886,255
	7,935,610,664	6,728,664,785	1,206,945,879

Schedule G**Loans to National Governments—**

Belgium—			
Finance—			
1 Export Credits Insurance Act, sec. 23	20,763,000	23,070,000	—2,307,000
Ceylon—			
2 External Affairs—loan for the purchase of wheat and flour .		282,312	—282,312
France—			
Finance—			
1 Export Credits Insurance Act, sec. 23	66,944,000	66,944,000	
3 Interim credit—consolidated interest	656,000	656,000	
India—			
External Affairs—			
4 Loans for the purchase in Canada of aircraft and associated spare parts	1,323,131	3,969,483	—2,646,352
Netherlands—			
Finance—			
1 Export Credits Insurance Act, sec. 23	32,130,000	32,130,000	
New Zealand—			
5 Veterans Affairs—pensions, etc.—recoverable	10,681	13 589	—2 908

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule G—<i>Concluded</i>			
Loans to National Governments—<i>Concluded</i>			
United Kingdom—			
Finance—			
6 The United Kingdom Financial Agreement Act, 1946...	904,625,783	923,858,861	—19,233,078
7 Deferred interest.....	82,984,751	82,984,751	
8 Deferred principal.....	52,387,815	52,387,815	
9 National Defence—general advances.....	1,160	1,389	—229
United States of America—			
Fisheries—			
10 Pacific Halibut Treaty—collectible expenses.....	33,319	22,815	10,504
10 Pacific Salmon Treaty—collectible expenses.....	116,746	202,603	—85,857
9 National Defence—general advances.....	300	906	—606
Miscellaneous—			
External Affairs—External aid—			
11 Special loan assistance—developing countries.....	44,104,725	15,054,371	29,050,354
National Defence—			
12 Visiting Forces (North Atlantic Treaty) Act—damage claims, recoverable.....	2,154	2,282	—128
	<u>1,206,083,565</u>	<u>1,201,581,177</u>	<u>4,502,388</u>

Schedule H**Other Loans and Investments—**

Subscription to capital of, and working capital advances and loans to, international organizations—			
Canada's subscription to capital of—			
1 International monetary fund.....	782,655,246	782,655,246	
2 Asian development bank.....	5,405,400	2,702,700	2,702,700
3 International bank for reconstruction and development..	85,023,249	85,023,249	
4 International development association.....	85,749,148	70,722,136	15,027,012
5 International finance corporation.....	3,522,375	3,522,375	
	<u>962,355,418</u>	<u>944,625,706</u>	<u>17,729,712</u>
6 Working capital advances and loans to international organizations—			
Food and agricultural organization.....	195,511	195,511	
General agreement on tariffs and trade.....	14,508	14,508	
Intergovernmental maritime consultative organization...	2,161	2,161	
International atomic energy agency.....	54,646	54,646	
International civil aviation organization.....	36,356	36,356	
International labour organization.....	68,666	68,666	
United nations bonds.....	5,400,414	5,631,602	—231,188
United nations educational, scientific and cultural organi- zation.....	112,782	87,445	25,337
United nations organization.....	1,262,569	1,327,801	—65,232
World health organization.....	143,265	143,265	
	<u>7,290,878</u>	<u>7,561,961</u>	<u>—271,083</u>
	<u>969,646,296</u>	<u>952,187,667</u>	<u>17,458,629</u>

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule H—Continued			
Other Loans and Investments—Continued			
Loans to provincial governments—			
Newfoundland—			
Energy, Mines and Resources—			
7 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power			
Development Act.....	27,255,706	17,239,958	10,015,748
Loans pursuant to the Atlantic Provinces Power			
Development Act.....	479,728	484,518	—4,790
Finance—			
8 Overpayment to provinces arising out of Federal-			
Provincial Tax-Sharing Arrangements Act.....	2,653,072		2,653,072
Nova Scotia—			
Energy, Mines and Resources—			
7 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power			
Development Act.....	13,409,503	14,988,200	—1,578,697
Loans pursuant to the Atlantic Provinces Power			
Development Act.....	20,358,662	7,405,958	12,952,704
Finance—			
8 Overpayment to provinces arising out of Federal-			
Provincial Tax-Sharing Arrangements Act.....	4,625,802		4,625,802
Prince Edward Island—			
Finance—			
8 Overpayment to provinces arising out of the Federal-			
Provincial Tax-Sharing Arrangements Act.....	479,715		479,715
New Brunswick—			
Energy, Mines and Resources—			
7 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power			
Development Act.....	6,433,264	3,150,712	3,282,552
Loans pursuant to the Atlantic Provinces Power			
Development Act.....	34,000,775	28,631,233	5,369,542
Finance—			
8 Overpayment to provinces arising out of Federal-			
Provincial Tax-Sharing Arrangements Act.....	4,738,293		4,738,293
Quebec—			
8 Overpayment to provinces arising out of Federal-Provin-			
cial Tax-Sharing Arrangements Act.....	18,912,192		18,912,192
Manitoba—			
Agriculture—			
9 Crop insurance.....			
10 Shellmouth dam and portage diversion project—re-			
coverable costs.....	163,248	377,427	—214,179
Energy, Mines and Resources—			
11 Lac Seul and Lake of the Woods storage projects....	684,268	725,210	—40,942
12 Operation, etc., of storage projects.....		5,386	—5,386
Finance—			
13 Consolidated loans—1947 settlement.....	7,665,901	8,353,351	—687,450
8 Overpayment to provinces arising out of Federal-			
Provincial Tax-Sharing Arrangements Act.....	2,287,512		2,287,512
Saskatchewan—			
Agriculture—			
14 South Saskatchewan River project—			
Recoverable costs.....		354,761	—354,761
Treasury bills.....	12,336,779	12,336,779	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule H—<i>Continued</i>			
Other Loans and Investments—<i>Continued</i>			
Loans to provincial governments— <i>Concluded</i>			
Finance—			
13 Consolidated loans—1947 settlement.....	12,477,507	13,694,509	—1,217,002
8 Overpayment to provinces arising out of Federal-Provincial Tax-Sharing Arrangements Act.....	4,384,951		4,384,951
Alberta—			
Finance—			
13 Consolidated loans—1947 settlement.....	4,970,208	5,423,899	—453,691
British Columbia—			
Finance—			
13 Consolidated loans—1947 settlement.....	9,431,352	10,343,106	—911,754
	187,748,438	123,515,007	64,233,431
15 Municipal development and loan board advances.....	280,595,390	236,331,438	44,263,952
Less reserve for forgiveness of indebtedness.....	—921,859	—5,097,503	4,175,644
	279,673,531	231,233,935	48,439,596
16 Veterans land act fund.....	406,230,889	333,857,362	72,373,527
Less reserve for conditional benefits.....	—23,281,448	—22,448,529	—832,919
	382,949,441	311,408,833	71,540,608
Miscellaneous—			
Agriculture—			
17 Loans to settlers in the Bow River project.....	116,726	119,329	—2,603
Defence Production—			
Balances receivable under agreements of sale of Crown assets—			
18 Algoma Steel Corporation Limited.....	862,657	955,084	—92,427
19 Renfrew Aircraft and Engineering Company Limited..	288,100	288,100	
	1,150,757	1,243,184	—92,427
20 Crown Assets Disposal Corporation—government equity in agency account.....	7,257,402	7,298,163	—40,761
21 The Corporation of the Township of Toronto.....	115,539	142,351	—26,812
Energy, Mines and Resources—			
22 Avon Coal Company Limited.....	329,480	376,480	—47,000
23 Balmer Mines Limited.....	410,000	195,000	215,000
24 Battle River Coal Company Limited (formerly Great West Coal Company Limited).....	114,518	229,011	—114,493
25 Bras d'Or Coal Company Limited.....	87,500	127,000	—39,500
26 Canmore Mines Limited.....	131,715	160,000	—28,285
27 Coleman Collieries Limited.....	540,000	336,639	203,361
28 Comox Mining Company Limited.....		11,942	—11,942
29 Crown Trust Company.....	7,364	8,620	—1,256
30 Crow's Nest Industries Limited.....	146,668	413,334	—266,666
31 Dominion Coal Company Limited.....	4,521,906	4,521,906	
32 D.W. & R.A. Mills Limited.....	253,725	288,461	—34,736
33 V. C. McMann Limited.....	11,609	25,497	—13,888
Finance—			
34 Fraser River Harbour Commission.....	1,064,156	1,170,870	—106,714
35 Municipal Improvements Assistance Act, 1938.....	568,194	685,998	—117,804
36 Ottawa civil service recreational association re W. Clifford Clark Memorial Recreational Centre.....	1,027,264	1,042,595	—15,331
37 Saint John Harbour Bridge Authority.....	286,739	124,188	162,551
38 Fisheries—Fishermen's indemnity plan.....			

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule H—Concluded			
Other Loans and Investments—Concluded			
<i>Miscellaneous—Concluded</i>			
<i>Indian Affairs and Northern Development—</i>			
39 Education loans—employees		250	—250
40 Eskimo loan fund	492,746	471,934	20,812
41 Government of the Northwest Territories	12,780,800	8,876,013	3,904,787
42 Government of the Yukon Territory—			
Loans	9,676,865	7,209,454	2,467,411
City of Whitehorse	1,802,656	1,863,447	—60,791
<i>Indians Affairs—</i>			
43 Assistance to Indians	1,446,792	1,111,851	334,941
44 Indian housing assistance account	443,416		443,416
45 Indian housing loans—Central Mortgage and Housing Corporation	5,860		5,860
46 Investment in shares of Panarctic Oils Ltd.	1		1
47 Jasper Recreation Commission		44,570	—44,570
48 Yukon Coal Company Limited	175,627	175,627	
<i>Industry—</i>			
49 Loans to manufacturers of automotive products in Canada affected by the Canada-United States agreement on automotive products	20,504,727	12,626,995	7,877,732
50 Loans to manufacturers re defence plant modernization . .	10,209,781		10,209,781
51 Loans under the pharmaceutical industry development assistance program			
<i>Manpower and Immigration—</i>			
52 Assisted movement loans	372,935	351,733	21,202
53 Assisted passage scheme	13,218,750	11,095,672	2,123,078
<i>National Defence—</i>			
54 Loans for housing projects—Canadian forces	21,597,479	20,497,456	1,100,023
55 Town of Oromocto Development Corporation—loans for housing projects	1,073,201	1,098,983	—25,782
<i>National Health and Welfare—</i>			
56 Education loans—employees	3,885	6,962	—3,077
57 Solicitor General—loans to parolees	7,891	3,915	3,976
<i>Transport—</i>			
58 Construction of dock and rail facilities for Steep Rock Iron Mines Limited	530,020	719,195	—189,175
59 Corporation of the City of Montreal—Atwater Tunnel . .	1,732,569	1,780,639	—48,070
60 Corporation of the City of Montreal—debentures—St Remi Tunnel	902,351	945,334	—42,983
61 Hamilton Harbour Commissioners	3,597,897	1,700,000	1,897,897
62 Leeward Islands Air Transport Services Limited	758,881	542,980	215,901
63 Nanaimo Harbour Commissioners	306,370	373,646	—67,276
64 Deferred interest	16,045	4,526	11,519
65 Toronto Harbour Commissioners	1,435,711	1,500,000	—64,289
66 Unemployment Insurance Commission			
<i>Veterans Affairs—</i>			
67 Advance to working capital fund of the Commonwealth War Graves Commission	27,000	27,000	
68 Loan to William J. Edwards	1,000	1,000	
69 British family settlement	493	699	—206
70 Soldier land settlement loans	6,233	6,331	—98
	121,269,244	91,556,780	29,712,464
<i>Recovery likely to require parliamentary appropriations—</i>			
71 Capital assistance loans—Town of Oromocto, New Brunswick	3,869,256	4,095,991	—226,735
	1,945,156,206	1,713,998,213	231,157,993

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule I			
Securities Held in Trust—			
Deposit and trust accounts—			
Consumer and Corporate Affairs—			
Guarantee deposits—Bankruptcy Act—bonds	733,500	632,000	101,500
Energy, Mines and Resources—guarantee deposits	14,981,542	9,538,557	5,442,985
Finance—			
Canadian Foundation in Rome	497,024	497,024	
Contractors' securities (sundry departments)—			
Bonds	2,738,200	2,559,300	178,900
Certified cheques	216,086	273,841	—57,755
King George V silver jubilee cancer fund for Canada	93,550	97,630	—4,080
Indian Affairs and Northern Development—			
Guarantee deposits	26,056,010	23,038,963	3,017,047
Indian Affairs—			
Guarantee deposits—reserve resources	11,000	211,000	—200,000
Indian band funds—shares and certificates	16,383	16,383	
Indian estates	137,150	182,650	—45,500
Indian savings	66,500	66,500	
Indian special accounts	6,000	6,000	
Industry—deposits respecting capital cost allowance on commercial and fishing vessels—bonds	3,625,250	3,967,450	—342,200
Manpower and Immigration—			
Immigration guarantee fund	68,000	63,000	5,000
National Gallery of Canada—special operating account	1,000	1,000	
National Revenue—			
Customs and excise—guarantee deposits	5,471,200	5,241,500	229,700
Post Office—			
Guarantee fund	446,500	446,500	
Guarantee of postage	351,000	332,900	18,100
Secretary of State—McKee trophy fund	1,000	1,000	
Solicitor General—			
Royal Canadian Mounted Police—benefit fund	82,100	82,100	
Transport—			
National Harbours Board—special account No. 2—bonds	18,000	13,000	5,000
Veterans Affairs—army benevolent fund	256,150	256,150	
Annuity, insurance and pension accounts—			
Transport—pilots pension funds—			
Halifax	200,000	214,000	—14,000
Saint John	363,300	345,300	18,000
Montreal	3,099,000	2,769,000	330,000
	59,535,445	50,852,748	8,682,697

Schedule J**Inactive Loans and Investments—**

Finance—			
1	Loan to China—Export Credits Insurance Act	49,426,118	49,426,118
1	Loan to Greece	6,525,000	6,525,000
1	Loan to Roumania	24,329,262	24,329,262
2	Province of Saskatchewan—seed grain advances, 1908	73,691	73,691
3	Implementation of guarantee—Ming Sung Industrial Company Limited	14,470,310	14,470,310
		94,824,381	94,824,381

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule K

Net Debt—

Balance March 31, 1967.....		\$15,964,950,478
Add:		
Deficit for fiscal year 1967-68—		
Budgetary expenditure.....	\$9,871,364,117	
Less—Budgetary revenue.....	9,076,589,448	
		794,774,669
Balance March 31, 1968.....		16,759,725,147

Net increase
or decrease (—)
during 1967-68

1968

1967

\$

\$

\$

Schedule L

Current and Demand Liabilities—

1 Outstanding treasury cheques.....	427,400,654	382,624,889	44,775,765
2 Accounts payable (that portion paid in April of the next following fiscal year)	520,196,369	454,510,346	65,686,023
3 Non-interest-bearing notes payable on demand—			
To the asian development bank.....	2,702,700	1,351,350	1,351,350
To the international development association.....	23,027,012	26,027,012	—3,000,000
To the international monetary fund.....	791,000,000	339,000,000	452,000,000
	816,729,712	366,378,362	450,351,350
4 Matured debt outstanding—			
Payable in Canada—			
Loan of 1938-58, 3 per cent.....	18,500	19,800	—1,300
Loan of 1936-66, 3¼ per cent.....	55,500	62,500	—7,000
Conversion loan, 1958-61, 3 per cent.....	16,000	33,000	—17,000
Conversion loan, 1958-65, 3¼ per cent.....	411,050	788,600	—377,550
First war loan, 1940-52, 3¼ per cent.....		42,127	—42,127
Second victory loan, 1942-54, 3 per cent.....	207,504	219,826	—12,322
Third victory loan, 1942-56, 3 per cent.....	219,220	236,946	—17,726
Fourth victory loan, 1943-57, 3 per cent.....	334,550	364,350	—29,800
Fifth victory loan, 1943-59, 3 per cent.....	531,600	586,750	—55,150
Sixth victory loan, 1944-60, 3 per cent.....	662,650	750,150	—87,500
Seventh victory loan, 1944-59/62, 3 per cent.....	902,500	1,083,850	—181,350
Eighth victory loan, 1945-63, 3 per cent.....	1,198,250	1,566,950	—368,700
Ninth victory loan, 1945-66, 3 per cent.....	4,284,050	8,496,750	—4,212,700
Non-interest-bearing certificates.....		15,813	—15,813
War savings certificates, 1940.....	2,338,870	2,397,905	—59,035
War savings stamps, 1940.....	2,026,207	2,028,458	—2,251
Canada savings bonds, series 1.....	266,300	293,500	—27,200
Canada savings bonds, series 2.....	140,350	150,000	—9,650
Canada savings bonds, series 3.....	131,450	152,350	—20,900
Canada savings bonds, series 4.....	210,450	248,800	—38,350
Canada savings bonds, series 5.....	199,100	240,750	—41,650
Canada savings bonds, series 6.....	454,650	553,500	—98,850
Canada savings bonds, series 7.....	517,150	682,250	—165,100
Canada savings bonds, series 8.....	1,804,050	2,991,400	—1,187,350
Canada savings bonds, series 9.....	1,713,300	4,131,000	—2,417,700
Canada savings bonds, series 10.....	3,747,450		3,747,450
Loan of 1957-59/60, 3 per cent.....	9,000	10,000	—1,000
Loan of 1958/59-61, 3 per cent.....	7,000	7,000	
Loan of 1959/60-62, 5½ per cent.....	42,000	53,000	—11,000
Loan of 1959-63, 4 per cent.....	13,000	29,000	—16,000
Loan of 1960-63, 4 per cent.....	10,000	11,000	—1,000
Loan of 1960-63, 5½ per cent.....	13,000	17,000	—4,000

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule L—<i>Continued</i>			
Current and Demand Liabilities—<i>Continued</i>			
Matured debt outstanding— <i>Concluded</i>			
Payable in Canada— <i>Concluded</i>			
Loan of 1961-62, 3½ per cent.		3,000	—3,000
Loan of 1961-62, 3 per cent.	1,000	1,000	
Loan of 1961-64, 4 per cent.	19,000	23,000	—4,000
Loan of 1961-64, 4 per cent.	22,000	37,000	—15,000
Loan of 1961-64, 3½ per cent.	2,000	2,000	
Loan of 1961-66, 4½ per cent.	21,000	212,000	—191,000
Loan of 1961/63-67, 4½ per cent.	100,000		100,000
Loan of 1962-65, 3½ per cent.	2,000	2,000	
Loan of 1962/63-65, 4½ per cent.	27,000	29,000	—2,000
Loan of 1962-67, 3¾ per cent.	63,000		63,000
Loan of 1962-68, 4½ per cent.	823,000		823,000
Loan of 1963-64, 3½ per cent.	2,000	2,000	
Loan of 1963-66, 3½ per cent.		27,000	—27,000
Loan of 1963/64-66, 4½ per cent.	28,000	200,000	—172,000
Loan of 1964-65, 3½ per cent.	6,000	8,000	—2,000
Loan of 1964-66, 3½ per cent.	2,000	14,000	—12,000
Loan of 1964/65-67, 3¾ per cent.	105,000		105,000
Loan of 1964-68, 4½ per cent.	240,000		240,000
Loan of 1965-66, 3½ per cent.	1,000	4,000	—3,000
Loan of 1965-66, 3¾ per cent.	1,000	20,000	—19,000
Loan of 1965-66, 4 per cent.	10,000	301,000	—291,000
Loan of 1965-67, 4½ per cent.	28,000		28,000
Loan of 1966-67, 4 per cent.	10,000		10,000
Loan of 1966-67, 4½ per cent.	138,000		138,000
Loan of 1966-67, 4½ per cent.	19,000		19,000
Loan of 1966-68, 5½ per cent.	290,000		290,000
Treasury bills.	1,475,000	1,418,000	57,000
	25,919,701	30,567,325	—4,647,624
Payable in London—			
Loan of 1933/34-63 Newfoundland stock, 3 per cent.	31,718	37,090	—5,372
Loan of 1953-58, 4 per cent.	8,086	9,416	—1,330
	39,804	46,506	—6,702
Payable in New York—			
Loan of 1930-60, 4 per cent.		46,548	—46,548
Loan of 1936-61, 3½ per cent.	9,742	9,742	
	9,742	56,290	—46,548
	25,969,247	30,670,121	—4,700,874
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans.	161,401,783	111,119,067	50,282,716
London loans.	34,380	40,035	—5,655
New York loans.	133,365	112,383	20,982
	161,569,528	111,271,485	50,298,043
6 Interest accrued.			
	315,282,741	286,250,208	29,032,533
Other current liabilities—			
Agriculture—			
7 Hog and lamb premiums—outstanding warrants.	710,803	635,837	74,966
Energy, Mines and Resources—			
8 Eldorado Mining and Refining Limited—unpresented capital stock.	25,666	26,922	—1,256

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule L—Concluded			
Current and Demand Liabilities—Concluded			
Other current liabilities—Concluded			
Finance—			
9 Bank of Canada—outstanding treasury cheques settle- ment account.....	45,720	298,950	—253,230
10 Letter of credit—outstanding cheques.....	6,101,739	7,526,259	—1,424,520
11 Miscellaneous departmental payroll deductions.....	1,053,222	1,123,741	—70,519
12 Outstanding imprest account cheques.....	42,209	40,736	1,473
Post Office—			
13 Outstanding money orders.....	34,894,972	29,166,077	5,728,895
14 Post office account.....	604,811	1,577,903	—973,092
	43,479,142	40,396,425	3,082,717
	2,310,627,393	1,672,101,836	638,525,557

Schedule M**Deposit and Trust Accounts—**

Agriculture—			
1 Canada Grain Act—interest clearing account.....			
2 Canadian Dairy Commission.....	25,240,576	14,524	25,226,052
3 Commonwealth institute of biological control.....	30,147	16,104	14,043
4 Contractors holdbacks.....	439,949	1,827,007	—1,387,058
5 Prairie farm emergency fund.....	13,000,988	10,852,121	2,148,867
6 Board of Broadcast Governors—contractors holdbacks.....	2,400		2,400
6 Chief Electoral Officer—candidates election deposits.....			
Consumer and Corporate Affairs—			
7 Bankruptcy Act—estate fund.....	73,032	73,032	
8 Bankruptcy Act—security deposits.....	733,500	632,000	101,500
9 Unclaimed dividends and undistributed assets—Bankruptcy Act.....	589,656	515,771	73,885
Defence Production—			
10 Federal Republic of Germany.....		492,861	—492,861
11 Special deposit held for the credit of the Canadian Commer- cial Corporation.....	38,176,107		38,176,107
Energy, Mines and Resources—			
12 Aeromagnetic surveys.....	73,807	51,485	22,322
12 Atlas Steel Company.....	1,238		1,238
12 Bell telephone industrial research.....			
12 Canadian carbonization research association.....	38,626	44,592	—5,966
12 Canadian uranium research foundation.....	2,328	2,328	
12 Canadian zinc and lead research committee.....	12,205	13,107	—902
4 Contractors holdbacks.....	349,036	233,028	116,008
13 Emergency gold mining assistance—holdbacks.....	2,280,790	2,417,428	—136,638
14 Guarantee deposits—oil and gas.....	15,139,916	9,877,987	5,261,929
12 Rock mechanics project.....	7,489	6,873	616
12 Solar flares project—Unites States space administration... .		970	—970
12 Steel Castings Institute of Canada.....	201	1,152	—951
12 Syncrude Canada Limited—research account.....	4,224	8,990	—4,766
External Affairs—			
4 Contractors holdbacks.....	63,866	15,194	48,672
15 Empress of Ireland relief fund.....			

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

	1968	1967	Net increase or decrease (-) during 1967-68
	\$	\$	\$
Schedule M—Continued			
Deposit and Trust Accounts—Continued			
External Affairs—Concluded			
External aid—			
4 Contractors holdbacks	756,257	482,832	273,425
16 Guarantee deposits	490	5,615	-5,125
17 International agencies—travel account	2,933	931	2,002
Finance—			
18 Bonds deposited by insurance companies and others— interest clearing account		4,875	-4,875
19 Canadian Foundation in Rome	518,836	501,134	17,702
20 Common school funds—Ontario and Quebec	2,677,771	2,677,771	
21 Contractors security deposits (sundry departments)—			
Bonds	2,738,200	2,559,300	178,900
Cash	1,285,664	1,111,647	174,017
Certified cheques	216,086	273,841	-57,755
22 Crown corporations deposits—			
Atomic Energy of Canada Limited	3,000,000	4,000,000	-1,000,000
Central Mortgage and Housing Corporation			
Crown Assets Disposal Corporation	750,000	750,000	
Eldorado Mining and Refining Limited	6,000,000	10,000,000	-4,000,000
Export Credits Insurance Corporation	13,975,579	13,975,579	
Northern Ontario Pipe Line Crown Corporation		690,000	-690,000
23 Foreign claims fund	13,556	41,270	-27,714
24 Instalment purchase of bonds—public service	7,967,710	8,020,103	-52,393
25 Investment portfolio of Canadian Arsenals Limited pension fund		955,187	-955,187
26 Investors indemnity account	16,948	16,948	
27 King George V silver jubilee cancer fund for Canada	99,038	103,595	-4,557
28 Provincial sales tax—Royal Canadian Mint	32	2	30
29 Provincial tax collection agreements account	120,210,392	92,531,830	27,678,562
30 Public officers guarantee account	286,916	407,881	-120,965
31 Royal Canadian Mint—prepayments	4,527,247	4,037,817	489,430
32 Sydney pilots pension fund		419,628	-419,628
33 Unclaimed dividends and undistributed assets—Winding-up Act	484,182	480,134	4,048
34 War claims (Italy account)		280,774	-280,774
35 War claims fund—world war 1	207,944	202,782	5,162
36 War claims fund—world war 2	992,758	481,828	510,930
Fisheries—			
4 Contractors holdbacks	68,040	69,105	-1,065
37 Great Lakes Fishery Commission—lamprey research and control	9,042	46,573	-37,531
24 Instalment purchase of bonds—public service	3,709	5,154	-1,445
Forestry and Rural Development—			
4 Contractors holdbacks	51,913	14,362	37,551
38 Guarantee deposits	3,050	2,800	250
24 Instalment purchase of bonds—public service	3,007	2,372	635
Indian Affairs and Northern Development—			
4 Contractors holdbacks	398,024	253,957	144,067
39 Flood damage restoration account	10,000	10,000	
40 Guarantee deposits	28,312,734	24,909,113	3,403,621
41 Hospital, health and welfare tax funds—Alberta national parks	13,917	40,766	-26,849
Indian Affairs—			
42 Fines—Indian Act	631,060	652,540	-21,480
43 Guarantee deposits—reserve resources	171,369	342,313	-170,944
44 Guarantee deposits—rotating herds	45,452	37,592	7,860
45 Indian agencies revenue trust bank accounts	283,467		283,467
46 Indian band funds	31,691,437	31,147,718	543,719
47 Indian band funds—shares and certificates	16,383	16,383	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule M—<i>Continued</i>			
Deposit and Trust Accounts—<i>Continued</i>			
Indian Affairs and Northern Development— <i>Concluded</i>			
Indian Affairs— <i>Concluded</i>			
48 Indian compensation funds	164,134	230,417	—66,283
49 Indian contributions to the subsidy housing program	119,393	85,174	34,219
50 Indian estate accounts	728,876	735,505	—6,629
51 Indian savings accounts	465,596	435,315	30,281
52 Indian special accounts	546,106	1,070,355	—524,249
24 Instalment purchase of bonds—public service	29,207	45,343	—16,136
53 Land assurance fund	79,450	74,475	4,975
54 Northwest Territories revenue account		1,381,234	—1,381,234
55 Prepayments—Eskimo small boats assistance	18,122		18,122
Industry—			
56 Deposits respecting capital cost allowances on commercial and fishing vessels	4,002,975	4,263,704	—260,729
Justice—			
57 Courts' unclaimed trust funds	3,353	3,209	144
58 Exchequer court fees—prepayment	1,992	1,330	662
Labour—			
59 Annual vacation pay suspense account	87	87	
60 Fair wages suspense	102,429	104,725	—2,296
61 Labour (standards) code	261,076	92,413	168,663
62 Polish agricultural workers	312	312	
63 Manpower and Immigration—immigration guarantee fund	1,616,721	1,887,229	—270,508
National Defence—			
64 Bell Telephone laboratories incorporated	31,500		31,500
4 Contractors holdbacks	1,180,933	1,564,529	—383,596
65 Estates—armed services	102,546	41,054	61,492
66 Extra-mural grants—Defence Research Board	82,813	54,769	28,044
Foreign governments—			
67 United Kingdom		27,267	—27,267
68 United States of America	588,385	890,445	—302,060
69 Other	23,117	17,067	6,050
70 Herbert Lott naval trust fund	1,114	1,438	—324
24 Instalment purchase of bonds—public service	7,029,322	7,179,059	—149,737
71 Permanent services deferred pay	2,602,084	3,362,344	—760,260
72 Service messes and institutes	1,920	1,920	
73 Strathcona trust fund	500,000	500,000	
74 Suffield experimental station—blast trials	158,560	781	157,779
National Gallery of Canada—			
75 Canada savings bonds	1,000	1,000	
76 Canadian centre for films on art			
77 Fine arts exhibition at Expo 67	8,261	47,870	—39,609
78 Special operating account	5,004	11,956	—6,952
National Health and Welfare—			
79 World health organization	13,924	14,526	—602
80 Hospital insurance supplementary fund	23,583	39,491	—15,908
National Research Council—			
4 Contractors holdbacks	99,073	287,545	—188,472
81 N.A.S.A. Churchill research range project	492,054	183,462	308,592
82 Special fund	2,077,968	2,168,291	—90,323
83 Trust fund	236,219	372,218	—135,999
National Revenue—			
84 Customs and excise—guarantee deposits	5,629,571	5,396,256	233,315

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule M—<i>Continued</i>			
Deposit and Trust Accounts—<i>Continued</i>			
National Revenue— <i>Concluded</i>			
Taxation—			
85 Income tax appeals—fees.....	16,547	15,888	659
86 Income tax appeals—security deposits.....	1,600	1,600	
Post Office—			
87 Guarantee fund—bonds.....	446,500	446,500	
88 Guarantee of postage—bonds.....	351,000	332,900	18,100
89 Philatelic trust account.....	114,866	107,847	7,019
90 Post office savings bank.....	18,596,031	20,755,663	—2,159,632
Public Archives—			
91 Mackenzie King trust account.....	281,245	281,104	141
92 National Library—special operating account.....	777	3,773	—2,996
93 Provincial sales tax collections—Ontario.....	324	284	40
Public Printing and Stationery—			
94 Deposits for publications.....	148,021	120,044	27,977
95 International organizations—sales of publications.....	1,161	37,349	—36,188
Public Works—			
96 Burrard Dry Dock pontoons—replacement fund.....	184,925	179,500	5,425
4 Contractors holdbacks.....	7,805,493	6,618,752	1,186,741
97 Fraser River (New Westminster railway bridge)—maintenance.....	562,042	470,863	91,179
24 Instalment purchase of bonds—public service.....	69,056	81,784	—12,728
Secretary of State—			
98 Centennial voyageur canoe pageant.....		56,994	—56,994
99 McKee trophy fund.....	1,204	1,159	45
Solicitor General—			
Correctional services—			
100 Inmates' earnings.....	524,619	433,869	90,750
101 Inmates' trust funds—unclaimed.....	2,547	2,387	160
102 Province of Quebec teaching assistance.....			
103 Provincial sales tax collections.....	583	284	299
Royal Canadian Mounted Police—			
104 Benefit fund.....	184,227	154,060	30,167
24 Instalment purchase of bonds—public service.....	952,071	891,548	60,523
Trade and Commerce—			
105 Atomic Energy of Canada Limited trust account.....	19,542	12,902	6,640
4 Contractors holdbacks.....	20,300	870,365	—850,065
Transport—			
106 Air Canada—Advance for construction at airports.....	112,778		112,778
Atlantic development board—			
4 Contractors holdbacks.....	355,349	149,374	205,975
107 Deposits for sharing costs of certain projects.....	427,587	9,788	417,799
108 Canadian Overseas Telecommunication Corporation—Mill Village project and others.....	126,983	60,737	66,246
109 Canadian Pacific Airlines—Advance for construction at airports.....	8,882		8,882
4 Contractors holdbacks.....	3,305,350	2,469,411	835,939
110 Crown corporations deposits—Canadian National (West Indies) Steamships, Limited.....	95,000		95,000
111 Guarantee deposits.....	10,422	10,822	—400
24 Instalment purchase of bonds—public service.....	113,675	110,605	3,070
112 Intercolonial and Prince Edward Island Railway—employees provident fund.....	1,023	3,988	—2,965
113 Loran C—United States Coast Guard—deposit account...	77,703	214,554	—136,851
National Harbours Board—			
Special account No. 1.....	2,173,061	4,036,916	—1,863,855
Special account No. 2.....	74,342	553,803	—479,461
Special account No. 3.....	14,523,530	12 634,162	1,889,368

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule M—Concluded			
Deposit and Trust Accounts—Concluded			
Transport— <i>Concluded</i>			
115 Province of Newfoundland—social security assessment collections.....	1,181	1,059	122
116 Unclaimed moneys due Canadian seamen.....	3,548	4,428	—880
117 United Kingdom—Advance for services at Goose Bay.....	66,911		66,911
4 Unemployment Insurance Commission—contractors holdbacks		32,428	—32,428
Veterans Affairs—			
118 Army benevolent fund.....	5,033,123	5,240,752	—207,629
119 Canadian Pension Commission—administration trust fund.....	16,544,620	16,015,054	529,566
120 Estates fund.....	3,834	3,152	682
121 Veterans administration and welfare trust fund.....	693,524	827,545	—134,021
122 Veterans care trust fund.....	4,141,562	3,359,453	782,109
Soldier Settlement and Veterans Land Acts—			
4 Contractors holdbacks.....	230	230	
123 Indian housing assistance trust account.....	40,215		40,215
124 Veterans land act trust accounts general.....	8,935,911	7,463,828	1,472,083
	440,885,029	347,314,229	93,570,800
Schedule N			
Annuity, Insurance and Pension Accounts—			
1 Agriculture—crop reinsurance fund.....	1,911,088	880,328	1,030,760
2 Insurance—civil service insurance fund.....	24,061,249	24,151,800	—90,551
Labour—			
3 Annuities agents pension account.....	196,280	166,884	29,396
4 Government annuities.....	1,326,098,138	1,324,518,806	1,579,332
5 Legislation—Members of Parliament retiring allowances account	2,558,745	2,328,726	230,019
National Defence—			
6 Canadian forces superannuation account.....	2,723,268,313	2,577,016,944	146,251,369
7 Regular forces death benefit account.....	18,844,488	17,900,539	943,949
National Health and Welfare—			
8 Canada pension plan account.....	1,352,754,341	680,880,663	671,873,678
9 Old age security fund.....	536,089,249	429,592,180	106,497,069
Solicitor General—			
Royal Canadian Mounted Police—			
10 Dependents' pension fund.....	8,092,758	7,900,856	191,902
11 Superannuation account.....	104,724,112	85,081,315	19,642,797
12 Transport—pilots pension funds—			
Halifax.....	203,698	215,829	—12,131
Saint John.....	370,897	352,764	18,133
Montreal.....	3,176,380	2,826,710	349,670
Treasury Board—			
13 Hospital insurance—outside Canada.....	796,904	789,794	7,110
14 Public service death benefit account.....	14,388,867	12,773,967	1,614,900
15 Public service superannuation account.....	2,875,823,276	2,689,467,819	186,355,457
16 Retirement fund.....	658,530	2,708,319	—2,049,789
17 Unemployment Insurance Commission—unemployment insurance fund.....	16,397,046	13,844,197	2,552,849
Veterans Affairs—			
18 Returned soldiers insurance fund.....	10,786,512	11,413,083	—626,571
19 Veterans insurance fund.....	31,615,710	30,960,881	654,829
20 Veterans land act fire insurance fund.....	50,000	50,000	
21 Veterans land act insurance account.....	101,473	99,313	2,160
	9,052,968,054	7,915,921,717	1,137,046,337

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Schedule O			
Undisbursed Balances of appropriations to Special Accounts—			
1 External Affairs—international assistance account.....	64,846,143	61,485,536	3,360,607
2 Industry—area development account.....	11,000,000		11,000,000
National Defence—			
3 Replacement of materiel, sec. 11, National Defence Act....	641,576	640,805	771
4 Surplus Crown assets.....	31,052,879	24,303,708	6,749,171
5 National Gallery of Canada—purchase account.....	365,672	19,077	346,595
6 Public Archives—national library purchase account.....	150,269	74,912	75,357
7 Public Works—National Capital Commission—national capital fund.....			
8 Secretary of State—centennial of confederation fund.....	7,253,476	4,714,694	2,538,782
9 Transport—railway grade crossing fund.....	9,508,753	10,278,900	—770,147
	124,818,768	101,517,632	23,301,136

Schedule P**Provision for Estimated Premium on Redemption of Bonds—**

1 Provision for estimated premium on redemption of bonds—			
Canada savings bonds—series 14.....	19,638,889	17,305,556	2,333,333
2 Provision for estimated compound interest on Canada savings bonds—			
Series 21.....	5,366,327	2,687,500	2,678,827
Series 22.....	1,036,043		1,036,043
	26,041,259	19,993,056	6,048,203

Schedule Q**Deferred Credits—**

1 Atomic Energy of Canada Limited—deferred interest.....	79,208	81,428	—2,220
Defence Production—			
Agreements of sale of Crown assets—			
2 Renfrew Aircraft and Engineering Company Limited....	288,100	288,100	
3 Crown Assets Disposal Corporation—government equity in agency account.....	7,257,402	7,298,163	—40,761
Energy, Mines and Resources—			
4 Capitalized interest—Northern Canada Power Commission	2,740,080	2,003,816	736,264
Finance—			
5 Deferred interest—United Kingdom Financial Agreement Act, 1946.....	82,984,751	82,984,751	
6 Saint John Harbour Bridge Authority—deferred interest....	369		369
7 Unamortized premium on loans.....	832,388	1,188,373	—355,985
Indian Affairs and Northern Development—			
8 Capitalized interest—Northern Canada Power Commission.	1,195,294	1,210,497	—15,203
Transport—			
9 Deferred interest—Nanaimo Harbour Commissioners.....	16,045	4,526	11,519
9 Deferred interest—The St. Lawrence Seaway Authority....	54,467,622	47,767,860	6,699,762
	149,861,259	142,827,514	7,033,745

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

		1968	1967	Net increase or decrease (—) during 1967-68
		\$	\$	\$
Schedule R				
Suspense Accounts—				
1	Agriculture.....	148,014	132,770	15,244
2	Unclaimed warrants.....	2,544		2,544
1	Board of Broadcast Governors.....	306		306
1	Consumer and Corporate Affairs.....	66,831	114,151	—47,320
1	Defence Production—Canada Emergency Measures Organiza- tion.....	16,156	37,468	—21,312
1	Energy, Mines and Resources.....	2,926	1,603	1,323
1	External Affairs.....	257,593	152,515	105,078
1	External aid office.....	195,816	327,521	—131,705
Finance—				
3	Loan subscriptions at credit of subscribers in arrears.....	72,505	71,997	508
4	Matured bonds and interest unclaimed.....	171,946	166,060	5,886
1	Unallocated funds.....	45,371	50,719	—5,348
5	Unclaimed cheques.....	1,160,681	1,174,885	—14,204
6	Unclaimed government drafts.....	346	572	—226
7	Unclaimed war savings certificates and stamps.....	316,461	314,572	1,889
8	Unredeemable coupons—			
	Canada.....	50,700	52,082	—1,382
	New York.....	2,415	2,415	
1	Fisheries.....	7,095	4,897	2,198
1	Indian Affairs and Northern Development.....	49,938	130,769	—80,831
1	Indian Affairs.....		22,962	—22,962
1	Industry.....		4,224	—4,224
1	Justice.....	1,847	17,605	—15,758
1	Labour.....	760		760
1	Legislation—House of Commons.....	58		58
1	Manpower and Immigration.....	10,461	35,388	—24,927
1	National employment service.....		7,513	—7,513
1	National Defence.....	147,977	156,438	—8,461
1	National Gallery.....	467	4,347	—3,880
1	National Health and Welfare.....	2,541	1,178	1,363
1	National Research Council.....	13,747	11,416	2,331
National Revenue—				
9	Customs and excise.....	169,784	142,537	27,247
9	Taxation.....		4,458	—4,458
1	Post Office.....	8,421	3,129	5,292
1	Privy Council—Economic Council of Canada.....	149	2,065	—1,916
1	Public Archives and National Library.....	931		931
1	Public Service Commission.....	334		334
1	Public Works.....	296,794	347,071	—50,277
1	Secretary of State.....		5,333	—5,333
1	Centennial Commission.....	2,460	246	2,214
1	Solicitor General.....	6,952	3,603	3,349
1	Royal Canadian Mounted Police.....	19,628	33,567	—13,939
1	Trade and Commerce.....	74,021	167,871	—93,850
1	Transport.....	468,900	329,246	139,654
10	Private commercial broadcasting licences.....	29,515	24,821	4,694
11	Radio message tolls.....	71		71
1	Unemployment Insurance Commission.....	1,051	38,155	—37,104
		3,824,513	4,098,170	—273,657

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

		1968	1967	Net increase or decrease (—) during 1967-68
		\$	\$	\$
Schedule S				
Unmatured Debt—				
Bonds—				
Payable in Canada—				
1	Perpetual loan, 1936, 3 per cent.....	P. 1 55,000,000	55,000,000	
2	Refunding loan, 1950-68, 2 $\frac{3}{4}$ per cent.....	P. 9 308,581,000	308,581,000	
3	Conversion loan, 1956-68, 3 $\frac{3}{4}$ per cent.....	T.15 197,045,000	197,045,000	
4	Conversion loan, 1958-72, 4 $\frac{1}{4}$ per cent.....	T.28 1,267,203,100	1,267,203,100	
4	Conversion loan, 1958-83, 4 $\frac{1}{2}$ per cent.....	T.29 1,992,679,450	1,992,679,450	
5	Canada savings bonds, 1955-67, 3 $\frac{1}{4}$ per cent.....	S.10	17,451,500	—17,451,500
6	Canada savings bonds, 1956-69, 3 $\frac{1}{4}$ -4 per cent.....	S.11 26,279,100	32,032,050	—5,752,950
6	Canada savings bonds, 1957-70, 3 $\frac{1}{4}$ -4 $\frac{3}{4}$ per cent.....	S.12 130,099,500	185,428,850	—55,329,350
6	Canada savings bonds, 1958-73, 3 $\frac{3}{4}$ -4 $\frac{1}{4}$ per cent.....	S.13 48,969,750	64,420,050	—15,450,300
6	Canada savings bonds, 1959-68, 4-5 per cent.....	S.14 710,305,250	770,909,750	—60,604,500
6	Canada savings bonds, 1960-70, 4-5 per cent.....	S.15 174,918,200	251,042,500	—76,124,300
6	Canada savings bonds, 1961-71, 4 $\frac{1}{2}$ -5 per cent.....	S.16 136,434,600	188,283,550	—51,848,950
6	Canada savings bonds, 1962-76, 3 $\frac{1}{2}$ -5 $\frac{1}{2}$ per cent.....	S.17 715,102,550	871,334,150	—156,231,600
6	Canada savings bonds, 1963-75, 4 $\frac{1}{2}$ -5 $\frac{1}{2}$ per cent.....	S.18 345,695,800	498,526,100	—152,830,300
6	Canada savings bonds, 1964-74, 4 $\frac{1}{2}$ -5 $\frac{1}{2}$ per cent.....	S.19 320,754,050	465,515,300	—144,761,250
6	Canada savings bonds, 1965-77, 4 $\frac{1}{2}$ -5 $\frac{1}{2}$ per cent.....	S.20 270,949,950	400,504,600	—129,554,650
7	Canada savings bonds, 1966-79, 5-6 per cent.....	C.S. 1,813,296,400	2,270,997,350	—457,700,950
8	Canada savings bonds, 1967-80, 5 $\frac{1}{4}$ -6 per cent.....	S.22 1,403,735,400		1,403,735,400
9	Loan of 1953/58-78, 3 $\frac{3}{4}$ per cent.....	T. 5 207,911,500	207,911,500	
10	Loan of 1954-76, 3 $\frac{1}{4}$ per cent.....	T.11 247,046,500	247,046,500	
4	Loan of 1954-79, 3 $\frac{1}{4}$ per cent.....	T.13 343,246,500	343,246,500	
4	Loan of 1958-70, 3 $\frac{1}{2}$ per cent.....	T.24 200,000,000	200,000,000	
4	Loan of 1959-75, 5 $\frac{1}{2}$ per cent.....	T.36 310,361,000	310,361,000	
4	Loan of 1960-69, 5 $\frac{1}{2}$ per cent.....	T.39 80,000,000	80,000,000	
4	Loan of 1960-76, 5 $\frac{1}{2}$ per cent.....	T.38 436,198,000	436,198,000	
4	Loan of 1961/63-67, 4 $\frac{1}{4}$ per cent.....	AT. 9 275,000,000		—275,000,000
11	Loan of 1962-67, 3 $\frac{3}{4}$ per cent.....	AT.12 100,000,000		—100,000,000
12	Loan of 1962-68, 4 $\frac{1}{4}$ per cent.....	AT.11 250,000,000		—250,000,000
4	Loan of 1962-69, 5 $\frac{1}{2}$ per cent.....	AT.13 80,000,000	80,000,000	
4	Loan of 1962-69, 5 $\frac{1}{2}$ per cent.....	AT.16 100,000,000	100,000,000	
4	Loan of 1962-80, 5 $\frac{1}{2}$ per cent.....	AT.14 120,000,000	120,000,000	
4	Loan of 1963-88, 5 per cent.....	AT.21 100,000,000	100,000,000	
4	Loan of 1963/64-68, 5 per cent.....	CT. 3 441,000,000	441,000,000	
11	Loan of 1964/65-67, 3 $\frac{3}{4}$ per cent.....	CT.14 250,000,000		—250,000,000
13	Loan of 1964-68, 4 $\frac{1}{4}$ per cent.....	CT. 8 130,000,000		—130,000,000
4	Loan of 1964-69, 5 per cent.....	CT.11 325,000,000	325,000,000	
4	Loan of 1964-71, 5 per cent.....	CT.15 350,000,000	350,000,000	
4	Loan of 1964-88, 5 per cent.....	CT. 9 50,000,000	50,000,000	
4	Loan of 1964/65-90, 5 $\frac{1}{4}$ per cent.....	CT.12 225,000,000	225,000,000	
14	Loan of 1965-67, 4 $\frac{1}{4}$ per cent.....	CT.18 50,000,000		—50,000,000
4	Loan of 1965-69, 5 $\frac{1}{2}$ per cent.....	CT.21 145,000,000	145,000,000	
4	Loan of 1965-69, 5 $\frac{1}{2}$ per cent.....	CT.23 100,000,000	100,000,000	
4	Loan of 1965/66-70, 5 per cent.....	CT.19 175,000,000	175,000,000	
4	Loan of 1965-73, 5 per cent.....	CT.17 275,000,000	275,000,000	
4	Loan of 1965-75, 5 $\frac{1}{2}$ per cent.....	CT.24 50,000,000	50,000,000	
15	Loan of 1966-67, 4 per cent.....	CT.25 170,000,000		—170,000,000
15	Loan of 1966-67, 4 $\frac{1}{4}$ per cent.....	F. 1 155,000,000		—155,000,000
11	Loan of 1966-67, 4 $\frac{1}{4}$ per cent.....	F. 4 175,000,000		—175,000,000
16	Loan of 1966-68, 5 $\frac{1}{2}$ per cent.....	F. 7 125,000,000		—125,000,000
4	Loan of 1966-69, 5 $\frac{1}{4}$ per cent.....	F. 5 250,000,000	250,000,000	
17	Loan of 1966-70, 5 per cent.....	F. 2 140,000,000	40,000,000	100,000,000
4	Loan of 1966-70, 5 $\frac{1}{4}$ per cent.....	F. 8 300,000,000	300,000,000	
4	Loan of 1966-80, 5 $\frac{1}{2}$ per cent.....	CT.26 80,000,000	80,000,000	
4	Loan of 1966/67-80, 5 $\frac{1}{2}$ per cent.....	F. 3 160,000,000	160,000,000	
4	Loan of 1966/67-92, 5 $\frac{3}{4}$ per cent.....	F. 6 225,000,000	225,000,000	

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Concluded*

		1968	1967	Net increase or decrease (—) during 1967-68
		\$	\$	\$
Schedule S—<i>Concluded</i>				
Unmatured Debt—<i>Concluded</i>				
Bonds— <i>Concluded</i>				
Payable in Canada— <i>Concluded</i>				
18	Loan of 1967-68, 4½ per cent.....	F.10 175,000,000		175,000,000
18	Loan of 1967-68, 4½ per cent.....	F.13 160,000,000		160,000,000
18	Loan of 1967-68, 5 per cent.....	F.15 20,000,000		20,000,000
18	Loan of 1967-68, 4¾ per cent.....	F.18 125,000,000		125,000,000
18	Loan of 1967-69, 5½ per cent.....	F.16 70,000,000		70,000,000
18	Loan of 1967-69, 5½ per cent.....	F.19 175,000,000		175,000,000
19	Loan of 1967-71, 6 per cent.....	F.20 225,000,000		225,000,000
18	Loan of 1967/68-71, 6 per cent.....	F.17 285,000,000		285,000,000
18	Loan of 1967-73, 5 per cent.....	F.11 200,000,000		200,000,000
20	Loan of 1967-73, 6¼ per cent.....	F.22 225,000,000		225,000,000
18	Loan of 1967-74, 5½ per cent.....	F.14 100,000,000		100,000,000
18	Loan of 1967-75, 5½ per cent.....	F. 9 70,000,000	70,000,000	
18	Loan of 1967-90, 5½ per cent.....	F.12 125,000,000		125,000,000
18	Loan of 1968-70, 6 per cent.....	F.24 250,000,000		250,000,000
Special non-marketable bonds—				
21	Canada pension plan investment fund—			
	1966-86, 5.29 per cent.....	102,000	102,000	
	1966-86, 5.42 per cent.....	144,000	144,000	
	1966-86, 5.37 per cent.....	154,000	154,000	
	1966-86, 5.39 per cent.....	146,000	146,000	
	1966-86, 5.40 per cent.....	146,000	146,000	
	1966-86, 5.44 per cent.....	161,000	161,000	
	1966-86, 5.48 per cent.....	149,000	149,000	
	1966-86, 5.60 per cent.....	138,000	138,000	
	1966-86, 5.51 per cent.....	145,000	145,000	
	1966-86, 5.51 per cent.....	119,000	119,000	
	1967-87, 5.61 per cent.....	181,000	181,000	
	1967-87, 5.49 per cent.....	108,000	108,000	
	1967-87, 5.36 per cent.....	201,000	201,000	
	1967-87, 5.39 per cent.....	190,000		190,000
	1967-87, 5.37 per cent.....	205,000		205,000
	1967-87, 5.48 per cent.....	189,000		189,000
	1967-87, 5.56 per cent.....	200,000		200,000
	1967-87, 5.61 per cent.....	209,000		209,000
	1967-87, 5.61 per cent.....	189,000		189,000
	1967-87, 5.69 per cent.....	178,000		178,000
	1967-87, 6.14 per cent.....	162,000		162,000
	1967-87, 6.27 per cent.....	363,000		363,000
	1968-88, 6.44 per cent.....	285,000		285,000
	1968-88, 6.51 per cent.....	312,000		312,000
	1968-88, 6.53 per cent.....	613,000		613,000
	1968-88, 6.53 per cent.....	719,000		719,000
22	Unemployment Insurance Commission—			
	4½ per cent.....		39,500,000	—39,500,000
	4¾ per cent.....	17,000,000	63,500,000	—46,500,000
	5 per cent.....	68,000,000		68,000,000
	5¼ per cent.....	89,000,000	89,000,000	
	5½ per cent.....	68,000,000	68,000,000	
	5¾ per cent.....	54,000,000		54,000,000
	Payable in New York—	17,939,520,600	17,264,611,800	674,908,800
23	Loan of 1949-74, 2¾ per cent.....	48,755,627	65,087,503	—16,331,876
24	Loan of 1950-75, 2¾ per cent.....	30,301,591	41,047,526	—10,745,935
25	Loan of 1962-87, 5 per cent.....	81,297,216	259,459,200	—178,161,984
	Treasury bills—	160,354,434	365,594,229	—205,239,795
	Payable in Canada—			
26	Treasury bills, various discount rates.....	2,480,000,000	2,310,000,000	170,000,000
		20,579,875,034	19,940,206,029	639,669,005

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES

SCHEDULE A

Cash

- A- 1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada, London, New York, Paris, Bonn and Brussels.
- A- 2 This special deposit consists of interest due and premium payable on Italian state bonds received by Canada under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Foundation in Rome.
- A- 3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- A- 4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- A- 5 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.
- A- 6 In this account are recorded deposits held in Indian agencies revenue trust bank accounts approved by the Minister of Finance. Cash held in banks and in transit plus receivables and debit balances in individual accounts totalled \$598,299 at year end less cheques totalling \$314,832 issued and not paid by the banks at March 31, leaving \$283,467 owing to Indians and Indian bands and for special activities. See under the schedule "deposit and trust accounts" further on in this section.

SCHEDULE B

Departmental Working Capital Advances

- B- 1 This account was authorized by vote 556, Appropriation Act No. 4, 1952, vote 762, Appropriation Act No. 3, 1953, and vote 783, Appropriation Act No. 5, 1955, for the purpose of financing the production of new and improved varieties of seeds and the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The debit balance in the account at any one time is not to exceed \$620,000.

A statement showing the operations in the account is shown as an appendix to section 1 in volume II of this report.

- B- 2 Section 10 (1) of the Agricultural Stabilization Act, c. 22, 1957-58, provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board may determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payment for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the consolidated revenue fund under this act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13 (7) directs that "at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

The balance sheet of the board as at March 31, 1968, as certified by the Auditor General, together with related statements, is shown as an appendix to section 1 in volume II of this report.

- B- 3 Section 4 (1) of the Agricultural Products Board Act, c. 4, R.S., provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell, or import agricultural products; and (d) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products.

Section 5 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural products board account in which all financial transactions of the board under section 4 (1) of the act are recorded. The debit balance in the account is not to exceed \$15,000,000 at any time.

The balance sheet of the board as at March 31, 1968 as certified by the Auditor General and statement of operations for the year are shown as an appendix to section 1 in volume II of this report.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

B- 4 This account is operated pursuant to the provisions of subsection 3 of section 166, Canada Grain Act, c. 25, R.S., as amended, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the consolidated revenue fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

A statement showing the operation of the Canadian government elevators is shown as an appendix to section 1 in volume II of this report.

B- 5 This account was authorized by vote 539, Appropriation Act No. 3, 1953, and vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.

A statement showing the operations in the account is shown as an appendix to section 1 in volume II of this report.

B- 6 Vote L18e, Appropriation Act No. 4, 1966 authorized the operation of this account in accordance with section 58 of the Financial Administration Act, for the purpose of (a) acquiring and managing stores, for manufacturing, producing or dealing in stores or materials, and (b) for the purchase and supply of repair services for office furniture and equipment and for freight services, for federal government departments and agencies. The purposes of the fund have been extended by vote L13g, Appropriation Act No. 2, 1967, to include (c) the procurement of insurance coverage at bulk rates on the movement of household effects and (d) the financing in 1966-67 and 1967-68 of the cost of hotel accommodation in Montreal during the period of the Canadian universal and international exhibition 1967. The purpose of the account was further extended by Appropriation Act No. 7, 1967:

Vote L22a To extend the purposes of the revolving fund established by loans, investments and advances vote L18e, Appropriation Act No. 4, 1966, to include

(e) **the financing, in the 1967-68 and subsequent years, of the travel accounts rendered by carriers for services arranged by the central travel service on a recoverable basis for federal government departments and agencies.....\$ 1**

The amount of outstanding advances under this authority, after deducting therefrom all amounts due by federal government departments and agencies shall at no time exceed \$10,000,000. The gross debits during the year amounted to \$18,261,986 and gross credits were \$14,057,256.

The financial statements of the department, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix to section 9 in volume II of this report.

B- 7 The Public Printing and Stationery Act, c. 226, R.S., authorizes advances from the consolidated revenue fund to the Queen's Printer, for the purchase of material for the execution of orders given or requisitions made under the provisions of the act, and for the payment of wages of workmen engaged in the execution of such orders or requisitions. The amount of outstanding advances under this authority, after deducting therefrom all amounts due by the Houses of Parliament and the departments, shall at no time exceed \$4,000,000.

In the Canadian Government Printing Bureau formerly known as the printing branch, the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, etc., paid by other departments, is not taken into account.

Commencing with 1965-66 expenses in respect of general administration, plant equipment and replacement expenditures were financed through the Queen's Printer's advance account rather than from parliamentary appropriations as previously; as approved by T.B. 633256 dated November 19, 1964.

Other expenses in connection with operating the stores and with service calls and overhaul of office equipment are provided for in the departmental administration vote. Gross debits for the year amounted to \$16,485,338 and gross credits to \$16,804,591.

The financial statements of the department, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix to section 9 in volume II of this report.

B- 8 The defence production revolving fund was established under the authority of section 16 of the Defence Production Act, c. 62, R.S., as amended. Sub-section 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies, and repayments of loans and advances.

The standing of the defence production revolving fund as at March 31, 1968, prepared from accounts maintained on an accrual basis, will be found in an appendix to section 9 in volume II of this report.

Details and explanations of the various subsidiary accounts maintained within the revolving fund follow.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

	1968	1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
Aircraft.....	15,965,841	11,757,111	4,208,730
Munitions.....	8,011,223	3,641,565	4,369,658
Customs duties.....	152,381	179,656	—27,275
Patents and royalties.....			
Research and development.....	1,489,415 Cr.	16,430 Cr.	—1,472,985
Sales tax.....	24,377	45,049 Cr.	69,426
Strategic materials.....	7,865,531	8,145,579	—280,048
Haley Industries Limited.....		330,000	—330,000
Modernization projects.....	8,522,044	10,025,668	—1,503,624
	<u>39,051,982</u>	<u>34,018,100</u>	<u>5,033,882</u>

Aircraft, munitions, and electronics—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amounted to \$24,532,588 and gross credits were \$15,954,200. During the year, interest on investments in the amount of \$830,711 and profit from the sale of munitions \$613 was credited to non-tax revenue—return on investments and proceeds from sales, respectively.

Customs duties—T.B. 599954, August 20, 1962 approved entry into an agreement to reimburse Canadian Vickers Limited, on a recoverable basis, for ninety per cent of certain customs and excise duties paid by the firm, subject to duty drawbacks, when importing from the United States materials for components to be produced in Canada and exported to the United States Government under the Canada-United States production sharing program. Such reimbursements constitute a loan to the company. The company has furnished the department with bonds of the Government of Canada, as security for the loan, as well as a power of attorney authorizing the Department of National Revenue to pay direct to the Department of Defence Production all duty drawbacks accruing on the export of supplies manufactured for the prime contractor in the United States. During the year \$47,270 was recovered in the form of remittances received from the Department of National Revenue covering duty drawbacks. Gross debits during the year amounted to \$19,995 and gross credits were \$47,270.

Patents and royalties—T.B. 564892, May 10, 1960 approved entry into an agreement with RCA Victor Company Limited, Montreal, whereby it granted a licence to the Crown for use of all its patent rights in respect of the procurement of various electronic apparatus for defence purposes. Annual royalty payments are based on the value of expenditures in the fiscal year.

Payment of royalties for 1966-67 and 1967-68 was made to RCA Victor in 1967-68 in amounts of \$9,375 and \$1,875 respectively. Reimbursement was received from the Department of National Defence, resulting in a nil balance in the account.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments, including Industry and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund which, in turn is recouped from the partners involved. During the year gross debits amounted to \$10,220,156 and gross credits were \$11,693,141.

Sales tax—In this account are recorded sales taxes collected on sales of components to the Department of National Defence, and remittances of these taxes to the Department of National Revenue. Gross debits during the year amounted to \$200,363 and gross credits were \$130,937.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$62,993 and gross credits were \$343,041. During the year profit from the sale of materials in the amount of \$54,029 was credited to non-tax revenue—proceeds from sales.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

Haley Industries Limited—T.B. 618909, December 18, 1963 approved advances not to exceed \$250,000. T.B. 635757, February 1, 1965 increased the limit to \$330,000 and T.B. 662552, December 5, 1966 increased the limit to \$505,000 and T.B. 670507, July 6, 1967 further increased the limit to \$580,000. These advances were used as working capital in connection with the operation of the Crown-owned foundry at Haley, Ontario on the understanding that the going rate of interest would be charged for such borrowings. Interest in the amount of \$17,285 was credited to the account and subsequently transferred to non-tax revenue—return on investments. The total amount advanced to the Crown-owned magnesium foundry to the date operations ceased was \$549,422. Of this amount \$480,000 representing losses sustained by the Crown-owned magnesium foundry was charged to vote 6c and the balance \$69,422 representing obligations outstanding at September 30, 1967 was charged to vote 7c.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary for economic production of current and future requirements in international defence markets. The gross debits during the year amounted to \$4,913 and gross credits were \$1,508,537.

- B-9** This account records advances as authorized by vote L63c, Appropriation Act No. 5, 1963, vote L37a, Appropriation Act No. 6, 1964, vote L37d, Appropriation Act No. 2, 1965 and vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Mining and Refining Limited.

During the year payments amounting to \$17,793,724 were made under these agreements, bringing the balance in the account to \$74,956,234 at March 31, 1968.

- B-10** Vote 630, Appropriation Act No. 2, 1954, as extended by vote 806, Appropriation Act No. 3, 1959, vote L13a, Appropriation Act No. 10, 1964, and vote L21a, Appropriation Act No. 9, 1966 provided the aggregate of \$2,000,000 for the purpose of financing posts abroad, advances to personnel on posting and for medical expenses. This amount was further increased under Appropriation Act No. 1, 1968, as follows:

Vote L27c To increase to \$2,500,000 the amount that may be charged at any time to the special account mentioned in vote L13a of the Appropriation Act No. 6, 1964 that was established for the purpose of financing posts abroad, and for advances to personnel on posting and for medical expenses; additional amount required \$ 500,000

The closing balance consisted of advances to posts \$352,266, advances to employees, \$401,722, and advances for medical loans, \$14,477.

Interest on advances to employees was charged at the rate of 5 per cent per annum, and an amount of \$909 was received and credited to non-tax revenue—return on investments. During the year gross debits amounted to \$13,742,847 and gross credits amounted to \$13,642,410.

- B-11** The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds". During 1967-68 credits to the account amounted to \$22,527 and the total debits were \$50,840.
- B-12** The Fire Losses Replacement Account Act, c. 28, 1953-54 provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of a fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.
- B-13** The closing balance reflects amounts outstanding in the hands of departments and individuals for all other accountable advances not included under vote L29g, Appropriation Act No. 2, 1967.
- B-14** This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.
- The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.
- B-15** Credits in these accounts represent the face value of all coin issued to the Bank of Canada and silver bullion,

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

medals, etc., sold. Debits are: the value of all bronze, gold, nickel, silver and steel purchased for coinage and medal purposes as well as the net value of coin withdrawn from circulation; and the amount of the net gain for the year, which was transferred to non-tax revenue—bullion and coinage. The closing balances represent the cost value of the metals and face value of coin on hand at that date. Details of operations will be found as an appendix to section 13 in volume II of this report.

B-16 In this account are recorded: transactions in connection with the transfer of gold bullion to the Bank of Canada; sales of fine gold to the public; payments made by the Royal Canadian Mint for newly-mined gold, old jewellery, dental scrap, etc.; and the amount of the net gain in refining for the year. The latter amount was transferred to non-tax revenue—bullion and coinage. Details of operations will be found in an appendix to section 13 in volume II of this report.

B-17 This account was established under authority of vote 542, Appropriation Act No. 3, 1953 and extended by vote 656, Appropriation Act No. 5, 1958, and vote L34a, Appropriation Act No. 7, 1966 to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance in this account is not to exceed \$500,000 at any time. During the year total receipts representing proceeds from sales were \$1,152,156 and disbursements from the fund were \$1,151,070 including \$378,414 profit transferred to non-tax revenue—return on investments. A statement showing the operation of the fisheries revolving fund is shown as and appendix to section 14 in volume II of this report.

B-18 Section 10 (3) of the Fisheries Prices Support Act, c. 120, R.S., directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the consolidated revenue fund, as revenue; and the net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by parliament for the purpose".

P.C. 1961-1489, October 19, 1961, authorized a price support program. The 1961 Newfoundland production of frozen filleted and frozen headless dressed turbot were designated fisheries products pursuant to section 2(a) of the Fisheries Prices Support Act. T.B. 588163, November 9, 1961 authorized an amount not to exceed \$60,000 out of unappropriated moneys, in order to provide for expenditures for the purposes of the program.

P.C. 1963-955, June 25, 1963 pursuant to the Fisheries Prices Support Act, designated as a fisheries product mackerel caught by fishermen of the Magdalen Islands, Province of Quebec, during the calendar year 1962. T.B. 614766, Sept. 12, 1963 authorized an amount not to exceed \$8,400 out of unappropriated moneys in order to provide for expenditures.

P.C. 1964-730, May 14, 1964 pursuant to the Fisheries Prices Support Act, designated as a fisheries product frozen headless dressed sauger of the 1963 fall production in store in Winnipeg. T.B. 627976, July 9, 1964 authorized an amount not to exceed \$87,500 out of unappropriated moneys in order to provide for expenditures.

P.C. 1964-366, March 9, 1964 as amended by P.C. 1964-878, June 18, 1964 pursuant to the Fisheries Prices Support Act, designated as a fisheries product the 1962 Atlantic Coast Provinces production of pickled split herring, pickled split mackerel and standard grade bloaters. T.B. 623576, April 10, 1964, and T.B. 635833, February 19, 1965 authorized an amount not to exceed \$38,503 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

P.C. 1965-1106, June 18, 1965 pursuant to the Fisheries Prices Support Act, designated as a fisheries product pickled alewives carried over from the 1962 and 1963 production of the Atlantic Coast and in stock on May 7, 1964. P.C. 1965-14/1496, August 18, 1965 authorized an amount not to exceed \$3,007 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

P.C. 1965-1248, July 9, 1965, as amended by P.C. 1965-1455, August 11, 1965 pursuant to the Fisheries Prices Support Act, designated as a fisheries product dried salted hake, cusk and pollock of Nova Scotia, New Brunswick or Prince Edward Island production and dried salted cod of Newfoundland or Quebec production. P.C. 1965-7/1748, September 27, 1965 authorized an amount not to exceed \$550,000 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

P.C. 1966-1504, August 10, 1966, pursuant to the Fisheries Prices Support Act, designated as a fisheries product frozen fillets of yellow perch and frozen round yellow perch originating in the Canadian waters of Lake Erie, caught, processed and frozen in Canada between August 15, 1966 and August 14, 1967. P.C. 1966-30/1532, August 17, 1966 authorized an amount not to exceed \$630,000 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

P.C. 1966-2341, December 15, 1966, pursuant to the Fisheries Prices Support Act, designated as a fisheries product Atlantic Coast canned mackerel. P.C. 1967-8/1, January 4, 1967, authorized an amount not to exceed \$130,000 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

P.C. 1967-1306, June 29, 1967, pursuant to the Fisheries Prices Support Act, designated as a fisheries product canned mackerel. P.C. 1967-7/1508, August 2, 1967, authorized an amount not to exceed \$130,000 out of unappropriated moneys in order to provide for expenditures for the purposes of the program.

The balance in the account represents: the net loss in respect of the Newfoundland frozen turbot support program (1961 production), carried forward from the fiscal year 1962-63, \$172; payments to fishermen of the Magdalen Islands, Province of Quebec, for mackerel caught in the calendar year 1962 carried forward from the fiscal year 1963-64, \$8,000; net loss in respect of the frozen headless dressed sauger of the 1963 fall production in store in Winnipeg carried forward from the fiscal year 1964-65, \$15,702; deficiency payments in connection with the 1962 Atlantic Coast provinces production of pickled split herring carried forward from the fiscal year 1964-65, \$2,275; and pickled split mackerel carried forward from the fiscal year 1964-65, \$6,836; and net loss in respect of standard grade bloaters, carried forward from the fiscal year 1964-65, \$29,392; deficiency payments in connection with the 1962 and 1963 Atlantic Coast production of pickled alewives, \$3,006, net loss in respect of Nova Scotia, New Brunswick and Prince Edward Island production of dried salted hake, cusk and pollock, \$32,343; net loss in respect of Newfoundland and Quebec production of dried salted cod, \$112,057; the net loss of \$6,930 in respect of the canned mackerel for world food program (during 1967-68 charges to the account were \$10,640 and credits were \$118,285); the balance of \$588,558 in respect of the Lake Erie yellow perch program (during 1967-68 charges to the account were \$916,934 and credits were \$381,447); and the balance of \$36,588 in respect of the 1967 canned mackerel operation (during 1967-68 charges to the account were \$112,110 and credits were \$75,522):

During the year receipts totalled \$575,254 and expenditures totalled \$1,039,683 resulting in an increase in the account of \$464,429. Net balance of the working capital advance was \$841,858.

A statement showing the operation of this account is shown as an appendix to section 14 of volume II of this report.

- B-19 Vote 533, Appropriation Act No. 4, 1954 authorized the operation of a revolving fund for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the maritime marshland rehabilitation administration. The debit balance is not to exceed \$150,000 at any time.

A statement showing the operations of the maritime marshland rehabilitation administration—stores account is shown as an appendix to section 15 in volume II of this report.

- B-20 This account is operated as a revolving fund in accordance with section 58 of the Financial Administration Act. Vote 508, Appropriation Act No. 5, 1958 provided that the debit balance in the fund at any time may not exceed \$1,000,000.

A statement showing the operations of the national parks stores account is shown as an appendix to section 17 in volume II of this report.

- B-21 Vote 574, Appropriation Act No. 6, 1960 authorized the operation of this account in accordance with section 58 of the Financial Administration Act, for the purpose of acquiring and managing stores that are required for the purposes of the northern administration branch. The debit balance in the fund at any time is not to exceed \$500,000.

A statement showing the operations of the northern administration branch stores account is shown as an appendix to section 17 in volume II of this report.

- B-22 This account was authorized by vote 626, Appropriation Act No. 2, 1955 and vote 526, Appropriation Act No. 6, 1956 and vote L41g, Appropriation Act No. 2, 1967 to provide for working capital advances to posts and advances to employees on posting abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$500,000.

Interest on advances to employees was charged at the rate of 3½ per cent per annum in the case of posting loans made prior to October 1, 1964 and at the rate of 5 per cent per annum in all other cases. An amount of \$1,567 was credited to non-tax revenue—return on investments.

The closing balance consisted of petty cash advances \$8 cr., advances to posts \$39,533, security deposits \$30,042 and advances to employees \$87,859.

- B-23 The National Film Board operating account was provided for by section 18 of the National Film Act, c. 185, R.S., which also directed that the account be credited with (a) moneys received in respect of operations of the board, (b) amounts transferred from appropriations made by parliament for the operations of the board, other than for the acquisition of capital equipment, in respect of expenditures incurred in such operations, and (c) amounts transferred from appropriations for expenditures by other departments for film activities, in respect of work undertaken for those departments. Payments in liquidation of liabilities arising out of the expenditures incurred by the board are charged to this account.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

Subsection (5) directs that "At the end of each fiscal year the value of the inventory of the board and accounts receivable of the board shall be determined in accordance with regulations to be made by the Governor in Council, and if such value, added to the receipts shown in the account, exceeds the total of expenditures shown in the account and liabilities in respect of operations of the board then due and payable, an amount equal to the excess shall be transferred to the consolidated revenue fund as revenue, but if the value is less no amount may be credited to the account to meet the deficiency except pursuant to an appropriation by parliament for that purpose".

Expenditures may exceed the receipts shown in the account by not more than \$2,800,000 under authority of vote L30, Appropriation Act No. 5, 1963, vote L35e, Appropriation Act No. 4, 1966 and the following parliamentary authority:

Vote L75c To increase to \$2,800,000 the amount by which expenditures that may be charged at any time to the National Film Board operating account established by section 18 of the National Film Act may exceed receipts shown in the said account; additional amount required	\$ 800,000
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The financial statements of the board, prepared from accounts maintained on the accrual basis, and certified by the Auditor General, will be found in an appendix to section 25 in volume II of this report.

The amount of \$58,385 representing the unexpended balance of parliamentary appropriations for 1967-68 as shown on the balance sheet of the board will be transferred to non-tax revenue—refunds of previous years' expenditure in the fiscal year 1968-69.

B-24 In 1950 the National Research Council authorized the establishment of a central warehouse stores at Ottawa within the "special fund" (see deposit and trust category) for the purpose of operating a stores revolving account. In 1967 the Council established another store in Churchill, Manitoba. These two stores accounts were consolidated into one account to be known as "National Research Council of Canada—working capital advance". This account records the value of the inventory as at March 31, 1968.

B-25 The operation of a revolving fund for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers was authorized by vote 632, Appropriation Act No. 2, 1954, which provided that the debit balance in the fund at any time may not exceed \$90,000. Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—see vote 1 in section 29 of volume II of this report.

A statement showing the operation of the revolving fund is shown as an appendix to section 29 in volume II of this report.

B-26 The operation of this fund was authorized by vote 541, Appropriation Act No. 4, 1954 and extended by vote 543, Appropriation Act No. 5, 1955, and vote 528, Appropriation Act No. 6, 1956, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the revolving fund at any one time not to exceed \$895,000. A statement showing the operation of the revolving fund is shown as an appendix to section 30 in volume II of this report.

B-27 Vote 529, Appropriation Act No. 6, 1956 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed \$27,500. This amount was increased by the following parliamentary authority:

Vote L80 To increase to \$50,000 the amount that may be charged at any time to the revolving fund established by vote 529, Appropriation Act No. 6, 1956 for the purpose of producing, processing or dealing in microfilm, additional amount required	\$ 22,500
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A statement showing the operations of the revolving fund is shown as an appendix to section 32 in volume II of this report.

B-28 This account was authorized by vote L33a, Appropriation Act No. 10, 1964 and amended by vote L65e, Appropriation Act No. 4, 1966 for the purpose of paying for the printing of publications by commercial printers. The amount to be charged to the revolving fund, after deducting therefrom all amounts due by the federal government departments and agencies, shall at no time exceed \$250,000.

During the year payments amounting to \$5,673,297 were made and the amount of \$6,829,918 was recovered from various departments. The balance in the account at March 31, 1968 represents the total amount of outstanding accounts to be paid by various departments in 1968-69.

B-29 This fund was established by vote L56g, Appropriation Act No. 2, 1967 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other federal government departments and agencies; the amount outstanding at any time, after deducting therefrom all amounts due by federal government departments and agencies, not to exceed \$10,000,000.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Continued*

Departmental Working Capital Advances—*Continued*

During the year the fund was debited with the amount of \$98,532,786 representing the cost of construction and repair and credited with \$98,532,786 representing the amount recovered from other government departments and agencies.

- B-30** This fund was established by vote L74b, Appropriation Act No. 6, 1965 for the purpose of acquiring, for resale to the public, articles related to the purposes and activities of the National Museum of Canada, the amount to be charged to the revolving fund at any time not to exceed \$10,000.

During the year the fund was debited with the amount of \$3,636 representing the cost of articles purchased and credited with \$6,713 representing the sale of articles to the public.

- B-31** This account was established by vote 543, Appropriation Act No. 3, 1953, and extended by vote 658, Appropriation Act No. 5, 1958 and vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, January 9, 1961 authorized 100 per cent of such profits to be allocated to the welfare fund.

A statement showing the operations of the revolving fund is shown as an appendix to section 38 in volume II of this report.

- B-32** This account was established by vote 628, Appropriation Act No. 2, 1955, and extended by vote 660, Special Appropriation Act, 1958, vote 657, Appropriation Act No. 5, 1958 and vote 600, Appropriation Act No. 5, 1961 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for: (a) government departments, and (b) penitentiaries including the Office of the Commissioner of Penitentiaries. The debit balance in the fund at any one time is not to exceed \$1,000,000.

A statement showing the operations of the account is shown as an appendix to section 38 in volume II of this report.

- B-33** This account was established by vote L25, Appropriation Act No. 1, 1963 for the purposes of acquiring livestock for slaughter and subsequent sale for use in institutional feeding and of acquiring raw materials required to produce canned goods for institutional feeding. The debit balance in the fund at any one time is not to exceed \$175,000.

A statement showing the operations of the account is shown as an appendix to section 38 in volume II of this report.

- B-34** P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police revolving fund for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by vote 547, Appropriation Act No. 3, 1953 and extended by vote 633, Appropriation Act No. 2, 1954, and the following parliamentary authority:

Vote L92c To increase to \$750,000 the amount that may be charged at any time to the Royal Canadian Mounted Police cloth revolving fund established by vote 547, Appropriation Act No. 3, 1953 for the purchase and sale of materials for the manufacture of uniforms; additional amount required.....	\$ 300,000
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A statement showing the operations of the revolving fund is shown as an appendix to section 38 in volume II of this report.

- B-35** This account was established by vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000. A statement showing the operations of the revolving fund is shown as an appendix to section 38 in volume II of this report.

- B-36** This account was authorized by vote 657, Appropriation Act No. 2, 1952, vote 588, Appropriation Act No. 2, 1956, vote 511, Appropriation Act No. 5, 1958, vote 481, Appropriation Act No. 5, 1959, vote L61e, Appropriation Act No. 4, 1964, vote L78b, Appropriation Act No. 6, 1965, and vote L78d, Appropriation Act No. 1, 1966 to provide for working capital advances to departmental field offices in Canada as well as to posts and employees on posting abroad. The balance of this account is not to exceed \$1,150,000 at any time. This amount has been extended by Appropriation Act No. 1, 1968 as follows:

Vote L95c To increase to \$1,650,000 the amount that may be charged any one time to the special account mentioned in vote L78d of the Appropriation Act No. 2, 1966 that was established for the purpose of providing working capital advances to posts and advances to employees on posting abroad; additional amount required.....	\$ 500,000
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EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule B—Continued

Departmental Working Capital Advances—Continued

The closing balance consisted of advances to posts \$253,579, to employees \$198,289 and \$57,981 to field officers in Canada. Advances to employees included posting loans amounting to \$173,151 on which interest was charged at the rate of 5 per cent per annum. Gross debits during the year amounted to \$6,308,757 and gross credits to \$6,274,275.

- B-37 This account was established under authority of vote L20 of Appropriation Act No. 1, 1963, for payments in current and subsequent fiscal years, in respect of government telephone services. The account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited is not to exceed \$1,000,000 at any time.

Expenditures excluding charges for local station equipment now billed directly to departments, cover costs for local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$3,225,866. The account was credited with \$3,426,654 and the debit balance in the account on March 31, 1968 represents the total outstanding accounts to be paid during 1968-69.

Financial statements of this account are shown as an appendix to section 40 in volume II of this report.

- B-38 This revolving fund was authorized by Financial Administration Act, Chap. 12, Statutes of 1951 (2nd Session), for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to \$13,500,000 the amount that may be charged to the fund at any time.

During the year the main stores account was debited with \$8,600,605, representing the cost of goods purchased and \$92,207 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issue of \$7,171,058 charged to relevant appropriations and an amount of \$245,697 charged to Department of Transport votes 3 and 3c representing write-off of obsolete stores and inventory shortages.

A subsidiary account was maintained by the department for the operation of a liquor outlet at the Ottawa international airport under authority of P.C. 1960-36/1049, August 4, 1960 and T.B. 627916, July 2, 1964, as amended. This subsidiary account was liquidated in the current year with debits of \$66,132 (including a net return of \$18,334 which was credited to non-tax revenue—privileges, licences and permits) and credits of \$68,816.

Financial statements of this account are shown as an appendix to section 40 in volume II of this report.

- B-39 Vote L99e, Appropriation Act No. 4, 1966 authorized the operation of this account for the purpose of providing data processing and related services to federal government departments and agencies. The amount outstanding under this authority after deducting therefrom all amounts due by federal government departments and agencies, shall not at any time exceed \$1,000,000. Additional authority was provided under the following parliamentary appropriation:

Vote L117c To authorize in the current and subsequent fiscal years, notwithstanding the Financial Administration Act, where sums are due to federal government departments and agencies from the working capital advance established by vote L99e, Appropriation Act No. 4, 1966, for the provision of data processing and related services, the payment from those sums of amounts payable by the said departments or agencies to the said working capital advance.	\$ 1
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Financial statements in respect of this account will be found in an appendix to section 41 in volume II of this report.

- B-40 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of materials and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa. The debit balance in this account at any one time shall not exceed \$5,000,000. Gross debits amounted to \$4,230,569 and gross credits amounted to \$2,104,960.

A statement showing the operation of this fund is shown as an appendix to section 43 in volume II of this report.

- B-41 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by vote 517, Appropriation Act No. 5, 1958 and extended by vote 495, Appropriation Act No. 6, 1960 and the following parliamentary appropriation:

Vote L120c To increase to \$450,000 the amount that may be charged at any time to the working capital advance established by vote 517 of the Appropriation Act No. 5, 1958, for the purpose of financing the manufacture of Remembrance Day poppies and wreaths; additional amount required.	\$ 50,000
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Gross debits amounted to \$437,613 and gross credits amounted to \$416,257.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule B—*Concluded*

Departmental Working Capital Advances—*Concluded*

A statement showing the operation of the fund is shown as an appendix to section 43 in volume II of this report.

SCHEDULE C

Other Current Assets

- C- 1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.
- C- 2 This account represents the cash in hands of postmasters and in transit at the close of business on March 31, 1968.

SCHEDULE D

Investments in United States Dollar Securities

Issued by Other than the Government of Canada

- D- 1 This account was established under authority of vote L17a, Appropriation Act No. 7, 1964, which authorized the purchase out of United States dollars paid to Canada, pursuant to the Treaty between Canada and the United States relating to development of the water resources of the Columbia River Basin, of such obligations of the Government of the United States as may be approved by the Governor in Council, and the subsequent disposition of such obligations, the amount which may be expended for such purchase not to exceed \$254,400,000 U.S.

During the current fiscal year the account was credited with the amount of \$32,287,500 in connection with the redemption of matured securities. Interest amounting to \$6,597,764 on securities held was received and credited to non-tax revenue—return on investments.

- D- 2 This account was established to record the securities purchased under authority of vote L32b, Appropriation Act No. 9, 1966, which provided in the 1966-67 and subsequent fiscal years for the purchase, acquisition, holding and disposition by the Minister of Finance of securities issued by the international bank for reconstruction and development, the total cost of such securities that may be held by the Minister at any time not to exceed \$150,000,000.

The nil balance in the account resulted from the redemption of all securities purchased during the 1966-67 and current fiscal years. Interest amounting to \$2,019,374 on securities held was received and credited to non-tax revenue—return on investments.

SCHEDULE E

Canada Pension Plan Investment Fund

- E- 1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan Act, 1965, which became effective January 1, 1966.

SCHEDULE F

Loans to, and Investments in, Crown Corporations

- F- 1 *Bonds and notes*—These represent loans, evidenced by promissory notes and bonds of the corporation, made for the purpose of making loans to farmers. During the year loans of \$194,500,000 were made to the corporation and repayments were \$32,600,504.

Capital—This represents the Crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of \$6,600,000.

Farm machinery syndicates loan fund—The Farm Machinery Syndicates Credit Act, c.29, 1964 provides for the extension of credit to farm machinery syndicates. Advances amounting to \$950,000 were made to the corporation during the fiscal year for the purpose of making loans under this act. Repayments by the corporation during the year amounted to \$256,500.

The balance sheet of the corporation as at March 31, 1968, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

- F- 2 *Capital stock*—P.C. 1963-840, May 30, 1963 approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

Loans—These represent advances made to the company to finance the construction of housing and other works. During the year advances of \$33,350,000 were made under the following parliamentary authorities:

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

Vote L5 Advances to Atomic Energy of Canada Limited in such amounts and on such terms and conditions (including the delivery to Her Majesty, in satisfaction of the advances, of obligations or shares of the company) as the Governor in Council may approve, to finance the construction of the Candu-BLW 250 nuclear power station in Quebec; to share in the construction of the Pickering generating station under agreement between the Federal Government, the Province of Ontario and the Hydro Electric Power Commission of Ontario; to finance the construction of manufacturing facilities and a laboratory for the commercial products division at South March; to finance the construction of housing and other works near the Whiteshell nuclear research establishment.		32,000,000
L5c To extend the purposes of Atomic Energy of Canada Limited vote L5 of the Main Estimates for 1967-68 to finance the costs prior to the in-service date of the Douglas Point generating station		1
		<u>\$ 32,000,001</u>
Vote L8a Advances to Atomic Energy of Canada Limited, subject to such terms and conditions as the Governor in Council may approve, to make an advance payment to Deuterium of Canada Limited based on the value of one year's production by that corporation of heavy water.		<u>\$ 16,400,000</u>
Vote L10 Advances to Atomic Energy of Canada Limited in such amounts and on such terms and conditions (including the delivery to Her Majesty, in satisfaction of the advances, of obligations or shares of the company) as the Governor in Council may approve, to finance the carrying charges on heavy water for the Douglas Point generating station and to finance the purchase of Canadian-produced heavy water for resale to Canadian and foreign users.		<u>\$ 10,500,000</u>
Vote L15 Advances to Atomic Energy of Canada Limited in such amounts and on such terms and conditions (including the delivery to Her Majesty, in satisfaction of the advances, of obligations or shares of the company) as the Governor in Council may approve, to finance the construction of transmission lines in connection with the Nelson River power project, in accordance with an agreement between Canada and Manitoba to be approved by the Governor in Council; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission lines.		<u>\$ 15,000,000</u>

Interest amounting to \$654,544 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—Additional advances of \$850,000 were made for housing under authority of vote L5 and P.C. 1967-1196, June 15, 1967 and repayments amounted to \$319,951 of which \$211 was deferred interest, bringing outstanding advances for housing to \$11,101,201 at March 31, 1968.

Included in these loans is an amount of \$11,558 for interest accrued which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

Advances totalling \$4,000,000 were made in 1967-68 under authority of vote L5 and P.C. 1967-1196, June 15, 1967, and brought net advances to \$69,945,000 at the fiscal year-end. There were no repayments during the year.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account and amounted to \$17,400,000 at March 31, 1968.

Advances totalling \$9,000,000 were made in 1967-68 under authority of vote L5 and P.C. 1967-1196, June 15, 1967. There were no repayments during the year.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to \$72,727 of which \$2,009 was capitalized interest. Included in advances of \$2,468,632, outstanding at March 31, 1968, is a net amount of \$67,650 for accrued interest which was capitalized and charged to loans in 1966-67 with a corresponding amount set up under "deferred credits—deferred interest".

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu—BLW nuclear power station are recorded in this account.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

Advances totalling \$12,500,000 were made under the authority of vote L5 and P.C. 1967-1196, June 15, 1967, increasing total advances to \$15,000,000 for this project. There were no repayments during the year.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

Advances totalling \$2,000,000 were made under authority of vote L5 and P.C. 1967-1196, June 15, 1967. There were no repayments during the year.

Nelson River power project—Advances were made to finance the construction of transmission lines in connection with the Nelson River power project.

Advances totalling \$5,000,000 were made under authority of vote L15 and P.C. 1967-1197, June 15, 1967, increasing total advances to \$6,000,000 at March 31, 1968. There were no repayments during the year.

F- 3 Loans—These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital and \$74,124,838 for the purpose of capital expenditures. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

An additional loan of \$21,300,000 for capital expenditures was made during the current fiscal year under the following parliamentary authority:

Vote L20 Loans in accordance with terms and conditions prescribed by the Governor in Council to the Canadian Broadcasting Corporation for the purposes of capital expenditures including capital expenditures relating to the International Broadcasting Service.....	\$ 30,398,000
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Terms and conditions are prescribed by P.C. 1967-995, May 18, 1967.

Repayments of \$2,889,904 were received during the current fiscal year. Interest on loans amounting to \$3,759,621 was received and credited to non-tax revenue—return on investments, Department of Finance.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966, provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (a) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the consolidated revenue fund as requirements for it change during the year.

Financial statements are shown in volume III of this report.

F- 4 Capital—This represents the Crown's investment in the capital of the corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act, c. 46, R.S. The balance sheet as at December 31, 1967, as certified by the auditors of the corporation, together with statements of income and expenditure and reserve fund account will be found in volume III of this report.

Loans and advances—Additional advances during the current fiscal year were authorized by the following parliamentary authorities:

Vote L70 Advances to Central Mortgage and Housing Corporation in respect of housing and land development projects undertaken jointly with the governments of the provinces, in respect of loans to municipalities for the construction or expansion of sewage treatment projects, in respect of loans made to assist in the implementation of an urban renewal scheme, and for the acquisition, development, construction or improvement of land and buildings.....	\$ 63,900,000
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Vote L71b To increase by \$225,000,000 the aggregate amount that may be advanced by the Minister out of the consolidated revenue fund under subsection (1) of section 22 of the National Housing Act, 1954, for the purposes set out in that subsection; and to authorize Central Mortgage and Housing Corporation, in the case of any loan made to a province or a provincial agency under section 16A, 35C or 35D of the act, to take debentures as security for such loan in lieu of any other security required by those sections.....

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule F—Continued

Loans to, and Investments in, Crown Corporations—Continued

Vote L71c To increase by \$375,000,000 the aggregate amount that may be advanced by the Minister out of the consolidated revenue fund under subsection (1) of section 22 of the National Housing Act, 1954, for the purposes set out in that subsection. . . . \$ 1

Loans and advances accounts were as follows:

	Dr. balance Mar. 31, 1968	Dr. balance Mar. 31, 1967	Net increase or decrease (—)
	\$	\$	\$
(a) Account No. 1	3,021,739,666	2,440,813,288	580,926,378
(b) Account No. 2	67,396,277	69,697,051	— 2,300,774
(c) Account No. 3	141,985,301	130,902,676	11,082,625
(d) Account No. 4	500,000		500,000
(e) Account No. 5	168,733,472	126,861,575	41,871,897
(f) Account No. 6	144,788,650	128,119,065	16,669,585
(g) Mortgage and loan purchase fund	5,263,547	20,153,162	— 14,889,615
	<u>3,550,406,913</u>	<u>2,916,546,817</u>	<u>633,860,096</u>

(a) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 22(1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said act: section 16, to a limited-dividend company for construction of a low rent housing project; section 17, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low- or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; section 40, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and section 40A, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$680,500,000 and repayments were \$99,573,622; interest is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$134,541,251 was received and credited to non-tax revenue—return on investments.

(b) Section 37 of the National Housing Act, 1954, c. 23, 1953-54, as amended, authorized advances to the corporation out of moneys provided by parliament for the acquisition and construction of real estate by the corporation itself or on behalf of federal government departments or Crown companies or in conjunction with municipalities.

Advances made during the current fiscal year were nil and repayments \$2,300,774. Interest is payable at the rate of 2 per cent per annum on the outstanding balance of advances made to March 31, 1953, and at a rate of 3½ per cent per annum on advances made subsequent to that date. An amount of \$1,462,769 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 35A (formerly section 36) of the National Housing Act, 1954, c. 23, 1953-54, as amended, authorizes advances out of the consolidated revenue fund to the corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$14,000,000 and were charged to vote L70 above. Also charged to that vote was the amount of \$2,000,000 representing advances made during the previous fiscal year and applicable to the calendar year 1967.

Repayments in 1967-68 were \$2,917,375.

Interest at rates varying from 3 to 6 per cent per annum is payable on advances from account No. 3. In this connection an amount of \$5,946,097 was received and credited to non-tax revenue—return on investments.

(d) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 23E(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$500,000 and were charged to vote L70 above.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

(e) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 36B(1) of the National Housing Act, 1954, for the purpose of making loans under Part VI A of the said act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$42,500,000 and were charged to vote L70 above. Repayments were \$628,103.

Interest is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$7,061,492 was received and credited to non-tax revenue—return on investments.

(f) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 36H (2) of the National Housing Act, 1954, for the purpose of making loans under Part VI B of the said act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$200,000,000 and any additional amounts authorized by parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 36H authorizes payments to the corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to \$28,000,000 and were charged to vote L70 above. Also charged to that vote was the amount of \$5,500,000 representing advances made during the previous fiscal year and applicable to the calendar year 1967.

Repayments by the corporation were \$10,507,105. Payments to the corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$7,126,346 of which \$1,061,804 applicable to the January-March 1968 period was charged to this account. The balance of \$6,064,542 applicable to the April-December 1967 period was charged to vote 35. The amount of \$1,885,114 applicable to the January-March 1967 period was transferred from this account to vote 35.

Interest is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. An amount of \$6,954,774 in respect of this interest was received and credited to non-tax revenue—return on investments.

(g) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to section 11 (1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the corporation pursuant to section 11(1c) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$14,889,615. Interest is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus one-eighth of one per centum. In this connection an amount of \$740,600 was received and credited to non-tax revenue—return on investments.

F- 5 These advances were made in previous fiscal years. The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at March 31, 1968, as certified by him, together with supporting schedules, will be found in volume III of this report.

F- 6 Advances are made under authority of section 8 (1) of the Canadian Commercial Corporation Act, c. 35, R.S., which states that funds not exceeding the aggregate of \$10,000,000 are to be made available to the corporation for working capital requirements and under section 8 (2) loans are made available to the corporation not exceeding the aggregate of \$10,000,000. During the year loans of \$6,500,000 were made.

The accounts of the corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8 (7) of the act, and the balance sheet as at March 31, 1968, as certified by him, together with the statement of income and expense, will be found in volume III of this report.

F- 7 The closing balance represents the investment of the Crown in the company. A dividend of \$2,600,000 on capital stock was received and credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1967, as certified by him, together with supporting schedules, will be found in volume III of this report.

F- 8 The operation of this account, for the provision of working capital for the coal division of the corporation was authorized by section 19 (2) of the Cape Breton Development Corporation Act, the total amount outstanding at any one time not to exceed \$10,000,000.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT
OF ASSETS AND LIABILITIES—Continued

Schedule F—Continued

Loans to, and Investments in, Crown Corporations—Continued

- F- 9 This account records an interest-free loan for working capital made to the corporation during the current fiscal year pursuant to section 82 of the Financial Administration Act and P.C. 1967-2064, October 31, 1967.
- F-10 The balance represents the investment of the Crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1967, as certified by him, together with supporting schedules, will be found in volume III of this report.
- F-11 This account records the investment of the government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$177,024,221 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments. The financial statements of the bank are shown in volume III of this report:
- F-12 This represents the Crown's investment in the capital of the corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended.
- The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1967, as certified by him, together with the statement of income and expense, will be found in volume III of this report.
- F-13 This account records loans made to the corporation by the Minister of Finance pursuant to section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000. Loans during the current fiscal year amounted to \$19,350,000. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$243,308 was received and credited to non-tax revenue—return on investments during the current fiscal year.
- F-14 This account records loans made to the Commission by the Minister of Finance pursuant to section 16(1) of the Canadian Dairy Commission Act, assented to July 11, 1966, for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any time may not exceed \$100,000,000. Loans during the current fiscal year amounted to \$52,455,735 and repayments were \$30,348,104. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$913,189 was received and credited to non-tax revenue—return on investments during the current fiscal year.
- F-15 The Commission is authorized by the Northern Canada Power Commission Act, c. 42, 1956, to construct and operate power plants in the Northwest Territories, the Yukon Territory and elsewhere in Canada under certain conditions, and to purchase, lease or sell power.

Advances totalling \$3,591,000 made in the current year were authorized by:

Votes L55 and L55b Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with section 15 of the Northern Canada Power Commission Act.....	\$ 3,591,000
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Repayments of principal for the following power plants were received during the year: Field \$4,236, Fort Resolution \$2,521, Fort Simpson \$10,402, Fort Smith \$10,233, Frobisher Bay \$62,116, Inuvik \$29,896, Mayo \$275,816, Moose Factory \$1,090, Taltson River \$20,445, Whitehorse \$103,695, Yellowknife-Snare River \$146,370.

Interest on amortized loans, \$1,346,862, and capitalized interest transferred from deferred credits, \$15,203, paid in 1967-68, were credited to non-tax revenue—return on investments, Department of Finance.

The accounts of the commission are audited by the Auditor General of Canada and the balance sheet as at March 31, 1968, as certified by him, together with supporting schedules, will be found in volume III of this report.

- F-16 This account was opened under authority of section 14 of the Northern Canada Power Commission Act, c. 196, R.S., as amended, in order to pay the commission the sum of \$50,000 as a fund for the purpose of meeting expenditure incurred by the commission in carrying out investigations of projects for supplying public utilities in accordance with section 13 of the act.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

F-17 This account reflects the investment of the Crown in the capital stock of the company which was incorporated under section 17 of the Research Council Act, c. 239, R.S., as amended. The balance sheet of the company as at March 31, 1968 as certified by the Auditor General, together with related statements, is shown in volume III of this report.

F-18 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1967-68, inclusive, authorized loans of \$40,900,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. Of this amount \$37,900,000 was borrowed to March 31, 1968, leaving \$3,000,000 which may be borrowed in subsequent fiscal years.

Loans of \$500,000 were made during the current year to the National Capital Commission in accordance with section 16 of the National Capital Act to acquire property in the national capital region, for the purpose of establishing what is commonly referred to as the "Greenbelt" under authority of vote L50 of Appropriation Acts Nos. 3, 5, 6, 7, and 8, 1962, the Special Appropriation Act 1963, vote L65, Appropriation Act No. 3, 1966 and the following parliamentary authority:

Vote L90 Loans to the National Capital Commission in the current and subsequent fiscal years in accordance with section 16 of the National Capital Act for the purpose of acquiring property in that area of the national capital region commonly referred to as the "Greenbelt".....\$ 2,000,000

Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years. Repayments of \$23,841 were received during the year. Interest on loans, amounting to \$1,932,866, was received and credited to non-tax revenue—return on investments, Department of Finance.

Excluding Greenbelt—Loans of \$4,850,000 were made during the current year under the following authority:

Vote L85 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring property in the national capital region, excluding property being acquired for the purpose of establishing what is commonly referred to as the "Greenbelt".....\$ 4,850,000

Repayments of \$4,496,179 were received during the year. Interest on loans, amounting to \$1,859,672, was received and credited to non-tax revenue—return on investments, Department of Finance.

F-19 This corporation was incorporated under the Export Credits Insurance Act, c. 105, R.S., as amended, to promote the revival of trade and to encourage exports from Canada by the provision of government guarantees. The closing balance represents the subscription by the Minister of Finance for capital stock in the corporation under authority of section 10 of the Export Credits Insurance Act, c. 105, R.S., as amended.

The accounts of the corporation are audited by the Auditor General of Canada and the statement of assets and liabilities as at December 31, 1967, as certified by him, together with supporting schedules, will be found in volume III of this report.

F-20 An amendment (c. 15, 1953-54) to the Export Credits Insurance Act provides that the authorized capital of the corporation shall be \$15,000,000 and that the amount of \$5,000,000 previously debited hereto, shall continue to be the capital surplus of the corporation. During the year, an amount of \$213,050, representing excess of premiums over amount required to meet expenses and overhead arising out of insurance contracts entered into under section 21 of the Export Credits Insurance Act, was received and credited to non-tax revenue—miscellaneous.

F-21 An amendment (Sec. 21A (3) c. 24, 1959) to the Export Credits Insurance Act authorizes the making of loans, on the security of a guaranteed instrument, to the corporation by the Minister of Finance out of the consolidated revenue fund.

Interest received during the fiscal year amounting to \$9,473,331 was credited to non-tax revenue—return on investments.

Transactions during the year were as follows:

Argentina—Repayments amounting to \$67,176 were made on loans authorized by P.C. 1966-392 on behalf of the Province of La Pampa and guaranteed by the Banco de la Provincia de Buenos Aires for the purchase of road graders and spare parts from the Dominion Road Machinery Co. Limited, Goderich, Ontario.

Repayments amounting to \$319,917 were made on loans authorized by P.C. 1966-577 and P.C. 1966-1079 on behalf of the Direccion Provincial de Vialidad de Sante Fe, and guaranteed by the Banco Provincial de Sante Fe for the purchase of road graders and spare parts from the Dominion Road Machinery Co. Limited, Goderich, Ontario.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

Bahama Islands—By P.C. 1967-1870 loans amounting to \$1,717,434 were made on behalf of the Government of the Bahama Islands for export, of goods and construction, technical and similar services from Canada Iron Foundries, Limited, for extension of the water supply and distribution system of New Providence Island, Bahama Islands.

Brazil—Repayments amounting to \$846,208 were made on loans authorized by P.C. 1962-338 on behalf of Rede Ferroviaria Federal S.A., Rio de Janeiro and guaranteed by the Government of the Republic of the United States of Brazil for the purchase of diesel electric locomotives and spare parts from General Motors Diesel Ltd., London, Ontario.

Repayments amounting to \$440,629 were made on the loan authorized by P.C. 1963-495 on behalf of Companhia Vale do Rio Doce S.A., Rio de Janeiro and guaranteed by the Government of the Republic of the United States of Brazil for the purchase of diesel electric locomotives from General Motors Diesel Ltd., London, Ontario.

Ceylon—By P.C. 1963-571 further loans amounting to \$2,213,171 were made on behalf of the Government of Ceylon for the purchase of equipment from Canadian General Electric Co. Ltd., Toronto and related engineering services from T. Ingledew and Associates Limited, Vancouver, for a hydro-electric power project. Repayments amounted to \$744,000.

Chile—Repayments amounting to \$1,135,843 were made on loans authorized by P.C. 1961-1081, and P.C. 1962-1787 on behalf of Industrias Forestales, S.A., of Santiago and guaranteed by Corporacion de Fomento de la Produccion, an agency of the Government of Chile, for the purchase of equipment from John Inglis Co. Ltd., Toronto and engineering services from Sandwell and Co. Ltd., Vancouver.

By P.C. 1963-843 and 1964-1541 further loans amounting to \$133,753 were made on behalf of Compania Manufacturera de Papeles y Cartones, S.A., Santiago, guaranteed by a first mortgage on properties and equipment owned by this company, for the purchase of pulp mill equipment from various suppliers and related project engineering services from H. A. Simons (International) Ltd., Vancouver. Repayments amounted to \$681,600.

Colombia—By P.C. 1967-932 loans amounting to \$247,206 were made to Empresa Nacional de Telecomunicaciones, Bogota, Colombia and secured by promissory notes payable by Empresa Nacional de Telecomunicaciones, for the purchase of equipment and related engineering, construction, technical and similar services from RCA Victor Company Ltd., Montreal, Quebec.

India—By P.C. 1963-1760 further loans amounting to \$113,169 were made on behalf of the President of India representing the Rana Pratap Sagar Hydro Power Project and guaranteed by the President of India for the purchase of power generation and sub-station equipment from Canadian suppliers and the services of Montreal Engineering Co. Ltd., Montreal, as consulting engineers and as procurement agents.

Repayment amounting to \$616,000 was made on the loan authorized by P.C. 1963-1762 on behalf of the President of India and guaranteed by the President of India for the purchase of diesel locomotives from Montreal Locomotive Works, Limited, Montreal.

By P.C. 1963-1763 further loans amounting to \$11,320,140 were made on behalf of the President of India and guaranteed by the President of India for the purchase of capital equipment from Canadian suppliers, including turbo-generators and one half of the initial fuel supply, engineering and procurement services from Montreal Engineering Company Limited and nuclear engineering services from Atomic Energy of Canada Limited, required for CANDU Type Nuclear Power Station at Rana Pratap.

By P.C. 1964-282 further loans amounting to \$168,557 were made on behalf of the President of India and guaranteed by the President of India for the purchase of capital equipment from Canadian suppliers and procurement services from Aluminum Company of Canada, Limited, Montreal. Repayments amounted to \$152,000.

By P.C. 1964-836 further loans amounting to \$298,513 were made on behalf of the President of India and guaranteed by the President of India for the purchase of engineering services and capital equipment from Canadian Vickers Limited, Montreal, required for the National Aeronautical Laboratory, Village of Belur, Bangalore, India.

By P.C. 1964-1314 further loans amounting to \$82,586 were made on behalf of the President of India for the purchase from Amco Furnace Contractors Limited, Rexdale, Ontario, of design, erection and commissioning services and capital equipment.

By P.C. 1965-232 further loans amounting to \$931,401 were made on behalf of the President of India and guaranteed by the President of India for the purchase of engineering and procurement services from Montreal Engineering Company Limited, Montreal, and power generation and transmission equipment from Canadian exporters required for the Kota Dam Power Project in the State of Rajasthan, India.

By P.C. 1966-2427 loans amounting to \$523,581 were made on behalf of the President of India and guaranteed by the President of India for the purchase of capital equipment, engineering and procurement services from Montreal Engineering Company Limited and Montreal Engineering (Eastern) Limited, and nuclear engineer-

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

ing services from Atomic Energy of Canada Limited for the construction of a second 200 megawatt unit for the CANDU type nuclear power station now under construction at Rana Pratap, State of Rajasthan, India.

Israel—Repayments of \$210,010 were made on the loan authorized by P.C. 1963-1370 on behalf of the Ministry of Posts, State of Israel and guaranteed by the State of Israel for the purchase of automatic telephone switching equipment for expansion of the existing national telephone network from Automatic Electric (Canada) Limited, Brockville, Ontario.

Mexico—By P.C. 1964-581 further loans amounting to \$71,342 were made on behalf of Fabricas de Papel Tuxtepec, S.A., Mexico City, and guaranteed by Nacional Financiera, S.A., for the capital equipment and engineering and erection services from Canadian suppliers for conversion of present pulp and paper mill facilities at Tuxtepec, Mexico.

Repayments of \$498,532 were made on the loan authorized by P.C. 1964-1275 on behalf of Ferrocarril del Pacifico, S.A. de C.V. Guadalajara, Jalisco, Mexico, and guaranteed by the Nacional Financiera, S.A., for the purchase of steel rails and track accessories from Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

Repayments amounting to \$1,405,993 were made on the loan authorized by P.C. 1965-695 on behalf of Ferrocarriles Nacionales de Mexico, Mexico City, Mexico, and guaranteed by Nacional Financiera S.A. for the purchase of steel rails and track accessories from Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

By P.C. 1967-996 loans amounting to \$875,890 were made on behalf of Secretaria de Comunicaciones y Transportes, Mexico and guaranteed by the Ministry of Finance of Mexico for the purchase and export of goods and related engineering, construction, technical and similar services from RCA Victor Company Ltd., Montreal, Quebec, for the installation of a microwave link system in the northeast region of Mexico.

By P.C. 1967-1130 loans amounting to \$8,982,109 were made on behalf of Ferrocarriles Nacionales de Mexico, Mexico, and guaranteed by Nacional Financiera, S.A. for the purchase of rails and track accessories from Dominion Steel and Coal Corporation, Limited, Sydney, Nova Scotia.

By P.C. 1966-1888 loans amounting to \$904,296 were made on behalf of Nacional Financiera S.A., Mexico, and guaranteed by Nacional Financiera S.A. for the export from Canada of goods and services by Canadian suppliers.

Pakistan—Repayment of \$498,596 was made on the loan authorized by P.C. 1962-1175 on behalf of the East Pakistan Industrial Development Corporation, Dacca and guaranteed by the Government of Pakistan for the purchase of equipment from Canadian General Electric Co. Ltd., Toronto and engineering services from Sandwell Consultants Ltd., Vancouver.

By P.C. 1963-873 further loans amounting to \$352,378 were made on behalf of the East Pakistan Water and Power Development Authority, Dacca and guaranteed by the Government of Pakistan for the purchase of engineering services and capital equipment from the Pelletier Engineering (International) Ltd., Montreal. Repayments amounted to \$375,000.

By P.C. 1965-2235 further loans amounting to \$3,198,400 were made on behalf of and guaranteed by the President of Pakistan for the purchase of services, material, equipment, heavy water, nuclear fuel and ocean freight and marine insurance from Canadian General Electric Company Limited, Peterborough, Ontario, required for a Candu nuclear electric power station near Karachi Harbour, West Pakistan.

By P.C. 1965-1287 loans amounting to \$2,329,510 were made on behalf of the East Pakistan Water and Power Development Authority, Dacca, East Pakistan and guaranteed by the Government of Pakistan for the purchase of engineering and procurement services from Pelletier Engineering (International) Limited, Montreal, and generation, substation, transmission and distribution equipment from Canadian exporters.

Philippines—By P.C. 1964-984 further loans amounting to \$340,268 were made on behalf of the Philippine Long Distance Telephone Company, Manila, and guaranteed by the National Investment and Development Corporation, Manila, Philippines, for the purchase of equipment from Automatic Electric (Canada) Limited, Brockville, Ont. Repayments amounted to \$1,285,714.

By P.C. 1966-2079 and P.C. 1967-2165 loans amounting to \$8,463,837 were made on behalf of the Philippine Long Distance Telephone Company, Manila, and guaranteed by the National Investment and Development Corporation, Manila, Philippines, for capital equipment and services for the modernization and expansion of its telephone services from Automatic Electric (Canada) Limited, Brockville, Ont.

Taiwan—By P.C. 1965-1461 further loans amounting to \$795,514 were made on behalf of the Vocational Assistance Commission for Retired Servicemen, Taipei, Taiwan, an agency of the Government of Taiwan and guaranteed by the Bank of Taiwan for the purchase of engineering and procurement services, and equipment for a lumber, plywood and furniture component complex from Canadian Transoceanic Technical Services Limited, Vancouver. Repayments amounted to \$416,666.

Turkey—By P.C. 1967-1290 loans amounting to \$285,090 were made on behalf of the Post Telegraph and Telephone Administration, Ankara, Turkey, and guaranteed by the Government of Turkey for the purchase of telecommunications equipment, goods and services from Northern Electric Company, Limited, Montreal.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Continued*

Loans to, and Investments in, Crown Corporations—*Continued*

United Arab Republic—By P.C. 1965-940 further loans amounting to \$55,088 were made on behalf of the General Egyptian Organization for Cinema and Broadcast Engineering, Cairo, Egypt, an agency of the Government of the United Arab Republic, and guaranteed by the United Arab Republic for the purchase of microwave, radio and television broadcasting and communication equipment and associated technical services from RCA Victor Company Ltd., Montreal.

- F-22 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities and of temporary loans granted to the Canadian National Railways in respect of the relevant annual deficits as authorized by the Financing and Guarantee Acts quoted in the schedule.

During the current year advances amounting to \$122,300,000 were made under the various authorities.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1967, together with related statements, is shown in volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council temporary loans totalling \$11,339,659 were made in the current year.

- F-23 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended, the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50 per cent of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;
- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the consolidated revenue fund, preferred stock of the company to the total value not exceeding three per cent of the gross revenue of the national company, to be used to meet expenditures for additions and betterments of the system;
- (c) in order to relieve the company of 10 years' interest payments on an amount of \$100,000,000, to release claims by Her Majesty totalling this amount in exchange for an obligation of the company to pay the sum of \$100,000,000 on January 1, 1972, with interest at such rates and upon such terms as the Governor in Council prescribes, except that no interest shall be payable in respect of the period of ten years from January 1, 1952.

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the act was released in exchange for 736,385,405 shares of four per cent preferred stock of the company. Additional stock to the value of \$368,809,972 was purchased subsequently as provided in (b) of which stock to the value of \$29,959,233 was purchased during the current fiscal year.

With respect to (b) above the period was extended to December 31, 1968 by section 12 of the Canadian National Railways Financing and Guarantee Act, 1967, and in respect of (c) above, by section 11 of the aforementioned act the period for which no interest is payable was extended to December 31, 1968.

- F-24 Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in public accounts in respect of: Canadian Government Railways—open accounts, Canadian Government Railways—store accounts, and the Saint John and Quebec Railway—open and stores accounts were adjusted as prescribed in the act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

- F-25 P.C. 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$383,354 was received in the current year.

- F-26 These accounts represent loans made by the government to Air Canada for interim financing. Further loans amounting to \$11,616,000 were made in the current fiscal year of which \$3,657,000 was in respect of 1967 and \$7,959,000 in respect of 1968. Repayments of \$11,000,000 in respect of interim financing for 1967 were received during the current fiscal year.

- F-27 This account records recoverable advances made to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954, and P.C. 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule F—Continued

Loans to, and Investments in, Crown Corporations—Continued

thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

F-28 In this account is recorded a loan to the Canadian National Railway Company under authority of vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

F-29 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1967, together with related statements, is shown in volume III of this report.

F-30 The corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act, c.42, R.S., as amended, to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to co-ordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 14 of the act provides that the Minister of Finance with the approval of the Governor in Council may pay to the corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by parliament.

Net advances made in previous years include \$4,500,000 for capital purposes. Advances amounting to \$5,500,000 were made during the current year under authority of the following:

Vote L100 Loan to the Canadian Overseas Telecommunication Corporation in accordance with section 14 of the Canadian Overseas Telecommunication Corporation Act for additions and betterments to facilities. \$ 6,600,000

Repayment of \$2,890,588 was made by the corporation in the current year. Interest amounting to \$2,495,059 was received and credited to non-tax revenue—return on investments, Department of Finance.

The balance sheet of the corporation as at March 31, 1968, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

F-31 This account is subject to the authority of the National Harbours Board Act, c.187, R.S., as amended. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

	Mar. 31, 1968	Mar. 31, 1967	Net increase or decrease (—) during 1967-68
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	7,750,338	7,388,395	361,943
(a) Halifax.....	26,667,928	26,667,928	
(a) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest.....	6,489,605	6,489,605	
(a) Quebec.....	47,397,920	44,685,633	2,712,287
(a) Saint John.....	33,600,385	32,685,985	914,400
(a) Trois Rivières.....	3,987,357	3,987,357	
	129,723,819	125,735,189	3,988,630
(b) Belledune.....	2,350,875		2,350,875
(b) Montreal.....	193,298,451	188,333,771	4,964,680
(b) Montreal—retirement of Jacques Cartier Bridge bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	36,810,132	26,387,661	10,422,471
	369,759,277	348,032,621	21,726,656
Less—charged to net debt.....	129,723,819	125,735,189	3,988,630
	240,035,458	222,297,432	17,738,026

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule F—Continued

Loans to, and Investments in, Crown Corporations—Continued

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Trois Rivières, expenditures since April 1, 1953 are treated as active loans. (see following comment)

Expenditures provided by vote 70 and charged to net debt were: Saint John \$914,400; Quebec \$2,712,287 and Churchill \$361,943.

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Trois Rivières expenditures prior to April 1, 1953 are treated as non-active loans and have been charged to net debt. (see preceding comment)

Parliamentary appropriations are generally provided in connection with the accounts and during 1967-68 advances of \$2,350,875 were made to Belledune Harbour, \$4,964,680 to Montreal Harbour and \$10,422,471 to Vancouver Harbour under authority of the following vote:

Vote L105 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1967 on any or all of the following accounts:

Reconstruction and capital expenditures—

Belledune.....	\$ 3,300,000
Trois Rivières.....	531,000
Montreal.....	16,708,000
Vancouver.....	16,788,000

37,327,000

Less—amount to be expended from replacement and other funds .. 6,531,000

\$ 30,796,000

Further details of these accounts are shown in an appendix to section 40 of volume II of this report.

F-32 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority dated July 7, 1966 which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year purchases made in accordance with the agreement amounted to \$10,000,000 and were charged to the following vote:

Vote L106b To provide for the purchase, acquisition, holding and disposition by the National Harbours Board in the current and subsequent fiscal years of debentures issued by the Saint John Harbour Bridge Authority in accordance with the agreement entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority dated July 7, 1966, and referred to in loans, investments and advances vote L101e, Appropriation Act No. 4, 1966, and to authorize advances to the National Harbours Board in the current and subsequent fiscal years, subject to the provisions of section 29 of the National Harbours Board Act, for such purpose..... **\$ 18,000,000**

F-33 The authority was incorporated under the St. Lawrence Seaway Authority Act, c.242, R.S., as amended, for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 25 of the act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that parliament has authorized such loans. The Minister of Finance may also under section 26 make temporary loans to the authority out of the consolidated revenue fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted. Additional loans were authorized under the following parliamentary appropriation:

Vote L110 Loans to The St. Lawrence Seaway Authority in such manner and subject to such terms and conditions as the Governor in Council may approve..... **\$ 45,500,000**

The balance sheet of the authority as at December 31, 1967, as certified by the Auditor General together with related statements, is shown in volume III of this report.

Loans—Interest-bearing loans amounting to \$345,450,000 were made to the authority under authority of various appropriation acts in previous years. Further interest-bearing loans amounting to \$17,500,000 were made in the current year under parliamentary authority vote L110, Appropriation Act No. 5, 1967, listed above.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule F—*Concluded*

Loans to, and Investments in, Crown Corporations—*Concluded*

Deferred interest—The interest due on the above loans on December 31, 1957 (\$4,743,209), December 31, 1958 (\$8,075,919), December 31, 1959 (\$11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 (\$14,288,940), December 31, 1962 (\$15,671,952), December 31, 1963 (\$16,873,043), December 31, 1964 (\$18,025,121), December 31, 1965 (\$15,820,000), December 31, 1966 (\$16,372,860), December 31, 1967 (\$17,542,494), was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964 and P.C. 1967-100, January 19, 1967, P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However payments of deferred interest were made by the authority in the amount of \$5,000,000 in 1959-60, \$2,500,000 in 1963-64, \$43,062,173 in 1964-65, \$9,399,000 in 1965-66, \$13,750,000 in 1966-67 and \$10,842,732 in the current year which was credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of \$72,500,000 were made to the authority in previous years.

In accordance with P.C. 1967-1077 dated June 1, 1967 and pursuant to section 26 of the St. Lawrence Seaway Authority Act a temporary loan totalling \$2,500,000 was made to finance the Welland Canal deficit in the first quarter of the calendar year 1968 and such loans to be repaid without interest within a twelve-month period.

F-34 This account records the purchase of securities issued by the Canadian Corporation for the 1967 World Exhibition pursuant to section 12 of the Canadian Corporation for the 1967 World Exhibition Act and P.C. 1965-1366, July 28, 1965 and was established under authority of vote L26b, Appropriation Act No. 2, 1966.

During the current fiscal year purchases amounted to \$30,000,000 and were charged to the following votes:

Votes L40 and L40a To provide for the purchase, acquisition and holding by the Minister of Finance of securities issued by the Canadian Corporation for the 1967 World Exhibition pursuant to sub-section 1 of section 12 of the Canadian Corporation for the 1967 World Exhibition Act and to subsequently dispose thereof.	\$ 30,000,000
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Interest amounting to \$9,929,074 was received and credited to non-tax revenue—return on investments.

SCHEDULE G

Loans to National Governments

G- 1 These accounts relate to loans, as authorized by section 23, Export Credits Insurance Act, c. 105, R.S., as amended, and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$2,307,000 represented the regular annual repayment by the Government of Belgium. There were no repayments by the Governments of France and The Netherlands during 1967-68 as those countries had made advance payments in 1962-63 covering instalments up to and including the 1969 instalment. Interest of \$3,698,565 received on these loans was credited to non-tax revenue—return on investments.

G- 2 Loans were made under authority of votes 502 and 655, Appropriation Act No. 5, 1958 and vote 805, Appropriation Act No. 3, 1959.

The amount of \$282,312 represents the seventh and final repayment by the Government of Ceylon. During the current year this loan yielded interest in the amount of \$11,998 which was credited to non-tax revenue—return on investments.

G- 3 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from that government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. Interest of \$19,680 was credited to non-tax revenue—return on investments.

G- 4 Vote L13a, Appropriation Act No. 1, 1963, vote L12a, Appropriation Act No. 6, 1964, vote L21b, Appropriation Act No. 2, 1966 and vote L22a, Appropriation Act No. 9, 1966 authorized loans to the Government of India to finance the purchase in Canada of aircraft and associated spare parts and equipment in accordance with a financial agreement entered into between the Government of Canada and the Government of India.

During the current year the Government of India repaid the amount of \$2,646,352. In addition, interest in the amount of \$182,234 was credited to non-tax revenue—return on investments.

G- 5 The closing balance represents the amount due by the Government of New Zealand for treatment services and payment of pensions on its behalf. Gross debits amounted to \$10,680 and gross credits amounted to \$13,588.

G- 6 Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, as amended, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule G—Concluded

Loans to National Governments—Concluded

prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional postwar deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement, as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964 and 1965 was deferred. The decrease represented repayment of principal due December 31, 1967. Interest of \$18,477,178 was credited to non-tax revenue—return on investments.

- G- 7 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule Q). The amount is made up of interest due on December 31, 1956, \$22,241,802, December 31, 1957, \$21,932,432, December 31, 1964, \$19,586,496 and December 31, 1965, \$19,224,021. Interest at the rate of 2 per cent per annum in the amount of \$1,659,695 was credited to non-tax revenue—return on investments.
- G- 8 This account was set up to record the deferred principal on the loan in the preceding note G-6. The amount is made up of principal due on December 31, 1957, \$15,777,822, December 31, 1964, \$18,123,759 and December 31, 1965, \$18,486,234. Interest received in the amount of \$1,047,756 was credited to non-tax revenue—return on investments.
- G- 9 Transactions in respect of these accounts are under the authority of various orders in council and treasury board minutes which limit the outstanding balances. Gross debits to these accounts during the year amounted to \$1,460 and gross credits were \$2,295.
- G-10 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Pacific Halibut Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. The closing balances represent outstanding billings.

Details of the accounts follow:

	Total receipts	Total disbursements	Net increase or decrease (-)
	\$	\$	\$
Pacific Halibut Treaty.....	205,682	216,186	10,504
Pacific Salmon Treaty.....	504,615	418,758	-85,857
	710,297	634,944	-75,353

- G-11 Vote L14a, Appropriation Act No. 6, 1964, vote L25, Appropriation Act No. 2, 1966 and vote L25, Appropriation Act No. 9, 1966 authorized loans for assistance for developing countries. Additional loans were authorized under Appropriation Act No. 7, 1967 as follows:

Vote L30 Special loan assistance for developing countries in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, educational and technical projects as may be agreed upon by Canada and the developing countries or recognized international development institutions..... \$ 90,000,000

During the current fiscal year, loans were made to the Governments of: Ceylon \$1,999,798; India \$15,374,581; Pakistan \$5,387,794; Thailand \$47,156; Nigeria \$944,786; Tanzania \$1,769,983; Barbados \$31,158; Guyana \$752,824; Jamaica \$1,288,409; Trinidad \$1,210,507; Chile \$37,398; Ecuador \$155,000; and El Salvador \$50,961.

- G-12 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries. During the year gross debits to this account amounted to \$11,415 and gross credits were \$11,544.

SCHEDULE H

Other Loans and Investments

- H- 1 This account records Canada's quota in the international monetary fund.

In this organization, members' quotas are set in U.S. dollars and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than \$1 million in

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of \$1 million, conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities".

When Canada joined the fund in 1946-47 its quota was set at U.S. \$300 million. This was raised to U.S. \$550 million in October 1959 and in May, 1966 to U.S. \$740 million.

The balance in the account at March 31, 1968 was Can. \$782,655,246.

- H- 2 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the asian development bank, for the amount of \$25,000,000 U.S. = \$27,027,000 Can.

Canada's subscription to the capital of the asian development bank, as at March 31, 1968, consisted of stock in the amount of \$5,000,000 U.S. = \$5,405,400 Can., of which 50 per cent was purchased in cash and 50 per cent in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities".

- H- 3 This account records Canada's part paid subscription to the capital stock of the international bank for reconstruction and development. Canada has subscribed for 7,920 shares of the bank with a total subscription price of U.S. \$792,000,000 of which 10 per cent has been paid at a total cost of Can. \$85,023,249. The remaining 90 per cent is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

- H- 4 This account records Canada's subscription to the international development association. An additional subscription of U.S. \$13,900,000 = Can. \$15,027,012 made in 1967-68 under authority of vote L16a, Appropriation Act No. 6, 1964 brought the balance to U.S. \$79,318,041 = Can. \$85,749,148 at March 31, 1968. Of this amount U.S. \$21,284,142 = Can. \$23,027,012 is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities".

- H- 5 This account records the purchase of 3,600 shares of stock of the international finance corporation for the amount of \$3,522,375 under authority of vote 731, Appropriation Act No. 6, 1956.

- H- 6 These items represent the Canadian government's equity in the working capital funds of international organizations.

During the current fiscal year, changes in the accounts were made as follows:

An amount of \$231,188 was realized from united nations bonds purchased under authority of vote 668, Appropriation Act No. 2, 1962. In addition, interest in the amount of \$113,962 was credited to non-tax revenue—return on investments.

An advance of \$25,337 was extended to the united nations educational, scientific and cultural organization under authority of vote L24g, Appropriation Act No. 2, 1967.

Canada's share in the working capital fund of the united nations organization was reduced by a credit adjustment of \$65,232.

- H- 7 The Atlantic Provinces Power Development Act, c.25, 1957-58 authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The act further provides that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the act to such extent as the Minister may direct.

Advances were provided for by:

Votes L25, L25a and L25c Advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act. \$ 38,620,000

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003, July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

The amounts shown as advances represent expenditures on uncompleted projects. When a project is completed the advances are transferred to the loans account together with the amount of accrued interest on the advance with a contra entry of accrued interest being made to the liability account "deferred credits—capitalized interest". This is in accordance with terms and conditions authorized under the Atlantic Provinces Power Development Act and the agreements entered into between Canada and the provinces which direct that interest on advances shall, on completion of projects, be added to the amount of the advance for repayment.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

Newfoundland—

Advances in the amount of \$10,015,748 were made in the current year on behalf of the Province of Newfoundland under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b) P.C. 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

During the year there was a credit to the loans account of \$4,790 of which \$160 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$25,597 (of which \$160 was capitalized interest) was credited to non-tax revenue—return on investments, Department of Finance.

Nova Scotia—

Advances in the amount of \$11,080,098 were made in the current year on behalf of the Province of Nova Scotia under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; and (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

An amount of \$12,658,795 was transferred from advances to loans during the fiscal year and accrued interest in the amount of \$545,200 was charged to loans with a corresponding credit set up under "deferred credits—capitalized interest".

During the year there was a credit to the loan account of \$251,290 of which \$13,614 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$923,694 (of which \$13,614 was capitalized interest) was credited to non-tax revenue—return on investments, Department of Finance.

New Brunswick—

Advances in the amount of \$8,813,552 were made in the current year on behalf of the Province of New Brunswick under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) P.C. 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

An amount of \$5,531,000 was transferred from advances to loans during the fiscal year and accrued interest in the amount of \$224,153 was capitalized and charged to loans, and a corresponding credit was set up under "deferred credits—capitalized interest".

During the year there was a credit to the loan account of \$385,611 of which \$19,315 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$1,522,589 (of which \$19,315 was capitalized interest) was credited to non-tax revenue—return on investments, Department of Finance.

H- 8 These accounts record overpayment to the provinces arising out of payments under the Federal-Provincial Fiscal Arrangements Act, 1961, in respect of the fiscal years 1962-63 to 1966-67 due to the receipt of revised population figures on the basis of the 1966 census.

In accordance with alternative terms for recovery offered by the federal government, Nova Scotia, Prince Edward Island and Saskatchewan agreed to repay over a twelve-month period commencing April 1, 1968, without interest, while Newfoundland, New Brunswick, Quebec and Manitoba agreed to repay over a three-year period commencing April 1, 1968, with interest at the rate of 5.8 per cent per annum.

H- 9 Loans to the province are made under authority of section 4(2) of the Crop Insurance Act, c. 42, 1959. There were no transactions in the account during 1967-68.

H-10 By agreement with the Province of Manitoba dated December 20, 1962, certain of the expenditures on the Shellmouth dam and portage diversion are shareable with the province. The province's share for the fiscal year 1967-68 amounted to \$1,301,573. This was initially charged to Department of Agriculture votes 55 and 60 and \$1,138,325 was recovered from the province. The balance was later transferred to this account. The balance as at March 31, 1967 was recovered during the current fiscal year.

H-11 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951 and 1952. The annual amortization of \$77,203 covering principal and interest at 5 per cent per annum was received in the current fiscal year and credited as follows: \$40,942 being repayment of principal to this account; \$36,261 representing interest, to non-tax revenue—return on investments.

H-12 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the consolidated revenue fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

A statement of changes in the account during the current fiscal year follows:

	Transferred from vote 70	Paid to Province of Ontario	Total charges	Received from Province of Manitoba	Received from Province of Ontario
	\$	\$	\$	\$	\$
Lake of the Woods.....	10,635		10,635	12,378	2,577
Lac Seul.....	1,720	4,913	6,633	6,814	884
	<u>12,355</u>	<u>4,913</u>	<u>17,268</u>	<u>19,192</u>	<u>3,461</u>

H-13 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947 which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of \$514,375 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes, was received and credited to non-tax revenue—return on investments.

H-14 By agreement with the Province of Saskatchewan, dated July 25, 1958, certain of the expenditures on the South Saskatchewan River project are shareable with the province. This account also records treasury bills received as payment of the province's share of certain expenditures on the South Saskatchewan River project.

Part I, Clause 2 (2) of the agreement provides that the share of the cost of construction of the reservoir to be borne by the province shall not exceed \$25,000,000. The province's cumulative share of such cost attained this limitation during the current fiscal year and no further amounts being recoverable under this phase of the program, the amount of \$354,761 was charged to Department of Agriculture vote 60.

Interest on treasury bills, amounting to \$661,370, was received and credited to non-tax revenue—return on investments.

H-15 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966. At March 31, 1968 advances totalled \$280,595,390 and were partly offset by a reserve of \$921,859 for forgiveness of indebtedness. Interest amounting to \$12,715,939 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix to section 13 in volume II of this report.

H-16 The Veterans' Land Act, c. 280, R.S., as amended by c. 19, Statutes of 1965, provides for the establishment of this account which was extended by the following parliamentary appropriation:

Vote L115 To increase to \$530,000,000 the amount that may be charged at any time to the Veterans' Land Act fund established by section 5A of the Veterans' Land Act, for the purposes of Parts I, II and III of that act, except sections 38, 39 and 56 thereof; additional amount required..... **\$ 150,000,000**

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to \$102,736,616 and gross credits amounted to \$30,363,089.

Details of transactions in the account during the current fiscal year are shown as an appendix to section 43 in volume II of this report.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

Less: Reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund.

Gross debits amounted to \$3,199,862 and gross credits amounted to \$4,032,781.

- H-17 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and vote 483, Appropriation Act No. 6, 1960 which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing materials and \$1,000 for live stock. Loans are repayable over a ten-year period and bear interest at the rate of 5 per cent per annum.
- Loans made during the year amounted to \$1,025. Repayments amounted to \$3,628.
- H-18 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963, authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977, and provides for annual instalments as follows: to December 31, 1963, \$288,117; for the next thirteen years to December 31, 1976, \$92,428; and the final payment on April 30, 1977, \$30,809. During this year payment of \$92,427 and interest of \$28,653 were received. The interest was credited to non-tax revenue—return on investments.
- H-19 *Renfrew Aircraft and Engineering Company Limited*—T.B. 629370 September 27, 1964 amended the existing agreement authorized by P.C. 1955-438, March 23, 1955 and T.B. 604454 January 10, 1963 to read as follows:
1. Her Majesty hereby sells and the Company hereby purchases the chattels at and for the sum of \$165,000 payable as follows:
 - (a) the sum of \$16,000 to be paid on or before the 25th day of September 1964;
 - (b) to increase the balance of \$139,100 on the original agreement by \$149,000 to \$288,100 and to be paid as follows:
 - (i) on the 25th day of September in each of the years 1965, 1966 and 1967, interest on the sum of \$288,100 calculated at 6 per cent per annum; and
 - (ii) the sum of \$28,810 payable on the 25th day of September in each of the years 1968 to 1977 both inclusive together with interest on such portion of principal as remains unpaid, at the rate of 6 per cent.
- In order to record this agreement of sale as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule Q). During the year interest amounting to \$17,286 was received and credited to non-tax revenue—return on investments.
- H-20 *Crown Assets Disposal Corporation*—The closing balance of \$7,257,402 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1968, as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule Q). Proceeds from sales of surplus Crown assets by or through the corporation amounting to \$4,610,688 (net) were received and credited to non-tax revenue—proceeds from sales. The excess of income over expense of the corporation in the amount of \$191,909 was received and credited to non-tax revenue—return on investments. The gross debits amounted to \$14,476,138 and the gross credits were \$14,516,899.
- H-21 *The Corporation of the Township of Toronto*—P.C. 6794, December 19, 1951 authorized capital assistance to A.V. Roe Canada Limited for installation of an extension to the water supply system servicing its plant. By an agreement dated December 1, 1951. between the Corporation of the Township of Toronto and the company, a loan of \$475,000 was made to the corporation to complete the aforementioned extension to the water supply system. By an agreement dated April 15, 1952, the Crown assumed the loan from the company. The loan is secured by debentures of the corporation, bearing interest at the rate of 3 per cent per annum and maturing between the years 1954 and 1971. Debentures amounting to \$26,812 were paid during the current fiscal year. Interest amounting to \$4,271 was received and credited to non-tax revenue—return on investments.
- H-22 *Avon Coal Company Limited*—The balance represents the outstanding amount of loans made in previous years under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, (formerly the Maritime Coal Production Assistance Act), and P.C. 1959-119, February 3, 1959 and P.C. 1960-732, May 26, 1960. The amount of \$47,000 in respect of principal was received and credited hereto. Interest at the rate of 4½ per cent per annum on loan made under P.C. 1959-119 and 4¼ per cent per annum on loan made under P.C. 1960-732, amounting to \$13,383 and \$2,363 respectively, was received and credited to non-tax revenue—return on investments.
- H-23 *Balmer Mines Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1966-2290, December 9, 1966 bearing interest at the rate of 5½ per cent per annum. During the year an additional loan of \$215,000 was made under this authority. Interest amounting to \$17,002 was received and credited to non-tax revenue—return on investments.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

- H-24 *Battle River Coal Company Limited* (formerly Great West Coal Company Limited)—The balance represents the outstanding amount of loans made in previous years under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1959-1098, August 27, 1959. The amount of \$114,493 in respect of principal was received and credited hereto. Interest at the rate of 5 per cent per annum amounting to \$9,821 was received and credited to non-tax revenue—return on investments.
- H-25 *Bras d'Or Coal Company Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c.173, R.S., as amended, and P.C. 1963-1008, July 2, 1963 and P.C. 1965-1427, August 6, 1965. The amount of \$39,500 in respect of principal on the loan made under P.C. 1963-1008 was received and credited hereto. Interest at the rates of $4\frac{3}{8}$ per cent and $4\frac{1}{2}$ per cent per annum on loans made under P.C. 1963-1008 and P.C. 1965-1427, amounting to \$2,228 and \$3,344 respectively, was received and credited to non-tax revenue—return on investments.
- H-26 *Canmore Mines Limited*—The balance represents the outstanding amount of a loan made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1966-211, February 3, 1966. During the year \$28,286 in respect of principal was received and credited hereto. Interest at the rate of 5 per cent per annum amounting to \$8,000 was received and credited to non-tax revenue—return on investments.
- H-27 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c.173, R.S., as amended, and P.C. 1966-2010, October 20, 1966 bearing interest at the rate of $5\frac{1}{2}$ per cent per annum. During the year an additional loan of \$263,361 was made under this authority. The amount of \$60,000 in respect of principal was received and credited hereto. Interest amounting to \$23,678 was received and credited to non-tax revenue—return on investments.
- H-28 *Comox Mining Company Limited*—This account recorded loans made under the terms of the Coal Production Assistance Act, c.173 R.S., as amended, and P.C. 1961-1169, August 16, 1961. The final instalment of \$11,942 in respect of principal was received and credited hereto. Interest at the rate of $3\frac{3}{4}$ per cent per annum amounting to \$2,137 was received and credited to non-tax revenue—return on investments.
- H-29 Advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current and demand liability account "Eldorado Mining and Refining Limited—unpresented capital stock" under schedule L. During the year capital stock to the value of \$1,256 was acquired.
- H-30 *Crow's Nest Industries Limited*—The balance represents the outstanding amount of a loan made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1965-886 May 13, 1965. The amount of \$266,666 in respect of principal was received and credited hereto. Interest at the rate of $4\frac{3}{8}$ per cent per annum amounting to \$15,143 was received and credited to non-tax revenue—return on investments.
- H-31 *Dominion Coal Company Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, (formerly the Maritime Coal Production Assistance Act), and P.C. 97, March 14, 1950. No payment of interest or principal was made pending the outcome of discussions with the company.
- H-32 *D.W. and R.A. Mills Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1960-731, May 26, 1960. The amount of \$34,736 in respect of principal was received and credited hereto. Interest at the rate of $5\frac{1}{8}$ per cent per annum amounting to \$14,372 was received and credited to non-tax revenue—return on investments.
- H-33 *V.C. McMann Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act, c. 173, R.S., as amended, and P.C. 1962-1469, October 18, 1962. The amount of \$13,888 in respect of principal was received and credited hereto. Interest at the rate of $5\frac{1}{2}$ per cent per annum amounting to \$1,412 was received and credited to non-tax revenue—return on investments.
- H-34 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour. Repayments were \$106,714 during 1967-68. Interest of \$44,914 was credited to non-tax revenue—return on investments.
- H-35 The decrease of \$117,804 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 183, R.S. Interest of \$13,134 was credited to non-tax revenue—return on investments.
- H-36 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT
OF ASSETS AND LIABILITIES—Continued

Schedule H—Continued

Other Loans and Investments—Continued

A loan of \$500,000 was made to the association under authority of vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal, commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3½ per cent per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4¼ per cent per annum.

During the fiscal year 1964-65 an additional loan of \$300,000 was made under authority of vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5½ per cent per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964, at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were \$15,331 during 1967-68. Interest of \$43,320 was credited to non-tax revenue—return on investments.

H-37 This account relates to advances made under the authority of vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for a fiscal year exceeds the amount of the operating and financing costs for such year. Advances during the current fiscal year amounted to \$162,551.

H-38 Vote 540, Appropriation Act No. 5, 1955, provided for the establishment of one or more special accounts replacing those established by vote 536 of the Appropriation Act No. 4, 1954, for the purposes of a plan to be known as the fishermen's indemnity plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; and to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000. The operation of the account was extended by vote 527, Appropriation Act No. 6, 1956, to authorize payments therefrom of refunds of premiums in accordance with regulations of the Governor in Council. Administration costs are paid for from Department of Fisheries votes 5 and 10.

Details of the account follow:

	Fishing vessel indemnity fund	Lobster trap indemnity fund	Fixed gear and shore installations
	\$	\$	\$
Receipts	383,736	2,319	6,519
Expenditures	516,163	7,705	26,405
Net operating loss charged to vote 17c. .	132,427	5,386	19,886

H-39 This account was established to record loans to federal employees of the Department of Indian Affairs and Northern Development on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments totalling \$250 were received.

H-40 This account was established by vote 546, Appropriation Act No. 3, 1953, to allow the making of loans to individual Eskimos or groups of Eskimos for the purpose of promoting their commercial activities and to purchase housing. The amount that may be charged to the fund at any time is not to exceed \$800,000.

Loans to Eskimos under conditions approved by T.B. 552525, November 17, 1959, T.B. 589034-1, May 10, 1962, T.B. 613359, July 12, 1963, T.B. 619775, February 13, 1964 and T.B. 628500-1, July 23, 1964, are charged to this account and repayments of principal are credited hereto.

Interest at the rate of 5 per cent per annum amounting to \$17,985 was credited to non-tax revenue—return on investments.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule H—Continued

Other Loans and Investments—Continued

During the year 13 items amounting to \$6,753 were deleted under authority of sec. 23 of the Financial Administration Act, c. 116, R.S., as amended.

A statement showing the operations of the Eskimo loan fund is shown as an appendix to section 17 in volume II of this report.

H-41 The following loans to the Government of the Northwest Territories for the purpose of capital expenditures on education were recorded in this account:

		Repayments in 1967-68	Repayments to date	
	Authority			
(a)	\$600,000	Vote 807, Appropriation Act No. 3, 1959.....	\$27,294	\$208,246
(b)	200,000	Vote 807, Appropriation Act No. 3, 1959.....	8,511	57,759
(c)	400,000	Vote 630, Appropriation Act No. 7, 1960.....	15,439	82,283
(d)	150,000	Vote 673, Appropriation Act No. 2, 1962.....	5,790	30,856

Vote L25, Special Appropriation Act 1963 and vote L52a, Appropriation Act No. 6, 1967 authorized loans of \$7,648,000 to the Government of the Northwest Territories for capital expenditures. Loans to date were made as follows:

- (a) \$1,110,000 (1962-63) under authority of P.C. 1962-27/653, on which repayments in the current year totalled \$55,936, to date \$255,201.
- (b) \$840,000 (1963-64) under authority of P.C. 1963-1345, on which repayments in the current year totalled \$42,041, to date \$156,238.
- (c) \$356,000 (1964-65) under authority of P.C. 1964-1670, on which repayments in the current year totalled \$42,987, to date \$122,847.
- (d) \$2,642,000 (1965-66) under authority of P.C. 1965-2150, on which repayments in the current year totalled \$79,979, to date \$155,793.
- (e) \$2,700,000 (1966-67) under authority of P.C. 1967-8, on which a repayment of \$74,390 was received in the current year.

Additional loans for capital expenditures totalling \$2,900,000 were made in the current year under authority of the following:

Vote L50 Loans to the Government of the Northwest Territories for capital expenditures, on terms and conditions approved by the Governor in Council; the loans provided for in a financial agreement to be entered into between the Government of Canada and the Commissioner of the Northwest Territories to be reduced by the amount of any loans made hereunder; estimated amount required \$ 2,800,000

Vote L50a Loans to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for capital expenditures during the period of April 1, 1967 to March 31, 1969 to be provided for in the financial agreement to be entered into between the Government of Canada and the Commissioner of the Northwest Territories pursuant to Indian Affairs and Northern Development vote 33a of these estimates . . . \$ 2,234,105

Vote 763, Appropriation Act No. 2, 1961, authorized an amount of \$100,000 to enable the Government of the Northwest Territories to make second mortgage loans to residents of the Territories for the purchase or construction of houses in the Territories under the National Housing Act. Loans were made under authority of P.C. 1962-1391 as follows:

- (a) \$10,000 (1962-63) on which a repayment of \$252 was received in the current year, to date \$1,141.
- (b) \$10,000 (1965-66) on which a repayment of \$210 was received in the current year, to date \$409.

Vote 674 Appropriation Act No. 2, 1962 and vote L24a, Appropriation Act No. 10, 1964 authorized a total amount of \$570,000 to enable the Government of the Northwest Territories to make mortgage loans to residents of the Territories for the purchase or construction of low cost houses in the Territories. This amount was increased in the current year by the following parliamentary authority:

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule H—Continued

Other Loans and Investments—Continued

Vote L54a To increase to \$820,000 the amount authorized for loans to the Government of the Northwest Territories by loans, investments and advances votes 674, Appropriation Act No. 2, 1962 and L24a, Appropriation Act No. 10, 1964, which votes authorize the making of mortgage loans for low cost housing to residents of the Territories; additional amount required \$ **250,000**

Loans to date were made under authority of P.C. 1962-1392 and P.C. 1966-1275 as follows:

(a) \$120,000 (1963-64) on which a repayment of \$4,081 was received in the current year, to date \$15,117.

(b) \$100,000 (1965-66) on which a repayment of \$3,063 was received in the current year, to date \$5,969.

(c) \$220,000 (1966-67) on which a repayment of \$6,061 was received in the current year.

A loan of \$450,000 was made in 1963-64 under authority of vote L37a, Appropriation Act No. 5, 1963 for the development of a townsite at Pine Point, Northwest Territories, on which a repayment of \$27,179 was received in the current year, to date \$252,891.

A loan of \$1,398,000 was made in the current year under authority of votes L50, Appropriation Act No. 1, 1965 and vote L53a, Appropriation Act No. 6, 1967, to assist in the design and construction of a water and sewer system at Hay River, Northwest Territories.

Additional loans were authorized in the current year by the following parliamentary authorities:

Vote L52a Loans to the Government of the Northwest Territories in accordance with terms and conditions approved by the Governor in Council for capital costs incurred in establishing the Government of the Northwest Territories in Yellowknife, Northwest Territories \$ **800,000**

Vote L52c To extend the purposes of Indian Affairs and Northern Development vote L52a, Appropriation Act No. 7, 1967, to make loans to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for capital costs incurred in establishing the Government of the Northwest Territories in Yellowknife, Northwest Territories \$ **1,695,000**

Vote L53c Loans to the Government of the Northwest Territories in accordance with terms and conditions approved by the Governor in Council to allow the Commissioner of the Northwest Territories to assist in financing the construction of housing for its employees by the making of loans to building contractors on the security of second mortgages \$ **180,000**

Interest in the amount of \$479,651 was received and credited to non-tax revenue—return on investments.

H-42 **Vote 671**, Appropriation Act No. 2, 1962 authorized a loan of \$500,000 to the Government of the Yukon Territory in accordance with terms and conditions prescribed by the Governor in Council. Repayments in the current year amounted to \$19,299, to date \$102,854.

Vote L20, Special Appropriation Act 1963, authorized loans of \$7,359,103 to the Government of the Yukon Territory for capital expenditures during the period April 1, 1962 to March 31, 1967. Loans made to date were as follows:

(a) \$2,833,000 (1962-63) under authority of P.C. 1962-14/952, July 11, 1962, on which repayments in the current year totalled \$135,407, to date \$617,972.

(b) \$796,000 (1963-64) under authority of P.C. 1963-1346, September 12, 1963, on which repayments in the current year totalled \$67,282, to date \$250,744.

(c) \$918,502 (1964-65) under authority of P.C. 1964-1032, July 9, 1964, on which repayments in the current year totalled \$40,199, to date \$114,650.

(d) \$1,882,450 (1965-66) under authority of P.C. 1965-1119, June 18, 1965, on which repayments in the current year totalled \$84,707, to date \$165,209.

(e) \$929,151 (1966-67) under authority of P.C. 1966-1434, July 27, 1966 on which repayments in the current year totalled \$49,362.

Additional loans of \$1,961,561 and \$519,538 for capital expenditures were made in the current year under authority of the following:

Vote L45 Loans to the Government of the Yukon Territory for capital expenditures, on terms and conditions approved by the Governor in Council; the loans provided for in a financial agreement to be entered into between the Government of Canada and the Commissioner of the Yukon Territory to be reduced by the amount of any loans made hereunder; estimated amount required \$ **5,000,000**

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule H—Continued

Other Loans and Investments—Continued

Vote L45c To extend the purposes of Indian Affairs and Northern Development vote L45 to make loans to the Government of the Yukon Territory in the current and subsequent fiscal years for capital expenditures on terms and conditions approved by the Governor in Council.....\$

1

Vote 762, Appropriation Act No. 2, 1961, authorized an amount of \$100,000 to enable the Government of the Yukon Territory to make second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. Loans totalling \$100,000 were made to date under authority of P.C. 1961-721, May 18, 1961, including \$30,000 loaned in the current year. Repayments amounted to \$865, to date \$3,614.

Vote 672, Appropriation Act No. 2, 1962, authorized an amount of \$240,000 to enable the Government of the Yukon Territory to make mortgage loans to residents of the Territory for the purchase or construction of low-cost houses in the Territory. This amount was increased in the current year by the following parliamentary authority:

Vote L46a To increase to \$640,000 the amount authorized for loans to the Government of the Yukon Territory by loans, investments and advances vote 672, Appropriation Act No. 2, 1962, which vote authorizes the making of mortgage loans for low cost housing to residents of the Territory; additional amount required.....\$

400,000

Loans were made under authority of P.C. 1963-75/237, February 14, 1963, P.C. 1967-8/1336, July 12, 1967 and P.C. 1967-1629, August 23, 1967 as follows:

- (a) \$100,000 (1963-64) on which a repayment of \$3,467 was received in the current year, to date \$12,887.
- (b) \$100,000 (1965-66) on which repayments in the current year totalled \$3,100, to date \$6,045.
- (c) \$360,000 (1967-68).

The following additional loans to the Government of the Yukon Territory recorded in this account were:

- (a) \$1,000,000 authorized by vote 540, Appropriation Act No. 4, 1954 for the purpose of providing adequate water distribution and sewage disposal systems within the City of Whitehorse. Repayments during the current year were \$15,652, to date \$233,006.
- (b) \$750,000 under authority of vote 541, Appropriation Act No. 5, 1955 for the construction of a new hospital at Whitehorse. Repayments during the current year were \$26,631, to date \$151,885.
- (c) \$700,000 authorized by vote 542, Appropriation Act No. 5, 1955 for the development of a new subdivision adjoining the present City of Whitehorse. Repayments during the current year were \$18,508, to date \$262,453.

Interest on loans to the Government of the Yukon Territory amounting to \$456,923 was received and credited to non-tax revenue—return on investments.

H-43 This account is operated under the authority of section 69(1) of the Indian Act, c. 149, R.S., as amended. Under the act, the Superintendent General (The Minister) is empowered to make loans to Indian bands, groups of Indians, or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits, establishment in gainful occupations and improvements in standard of housing accommodation, and for co-operative projects on behalf of Indians. The authority to make loans was further extended by the following parliamentary appropriation:

Vote L44a To provide that the total amount of outstanding advances at any one time with respect to loans to Indians under section 69 of the Indian Act, notwithstanding subsection 5 thereof, shall not exceed \$2,000,000.....\$

1

During the year 12 items amounting to \$575 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended. In 1967-68 loans were in the amount of \$763,800 and receipts in the amount of \$428,860.

H-44 This account was established under authority of vote L51a, Appropriation Act No. 7, 1966, to authorize in the current and subsequent fiscal years, loans to provide financial assistance to Indians for the construction of houses in areas other than Indian reserves. Authority is also given to make advances to cover construction costs of houses and to forgive repayment of a loan or any part thereof to an Indian. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

The purposes were further extended by vote L51g, Appropriation Act No. 2, 1967 to authorize loans and advances to Indians for the acquisition of houses and land for housing purposes in areas other than Indian reserves.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule H—Continued

Other Loans and Investments—Continued

The total amount that may be charged at any time, after deducting therefrom all outstanding advances, shall not exceed \$1,000,000. Gross debits during the year amounted to \$443,416.

H-45 This account was established under authority of vote L49c, Appropriation Act No. 9, 1966, to authorize in the current and subsequent fiscal years advances to the Central Mortgage and Housing Corporation to cover the losses sustained by the Corporation as a result of loans made to Indians pursuant to section 40A of the National Housing Act, 1954. Governing regulations are contained in P.C. 1967-1725, September 12, 1967.

The total amount that may be charged to the account at any time is \$10,000. Gross debits during the year amounted to \$5,860.

H-46 This account was established to record at a nominal value of \$1 the shares of the Panarctic Oils Ltd. received in consideration of payments made or to be made to the company by Canada aggregating \$9,022,500 in terms of the related agreements.

H-47 This account records loans to the Jasper Recreation Commission to assist in the construction of an ice arena. Vote 761, Appropriation Act No. 2, 1961 authorized a loan of \$25,000 and vote L18, Special Appropriation Act 1963 authorized an additional amount of \$19,570.

These loans were written off in the current year under authority of Treasury Board vote 7c.

H-48 P.C. 4066, October 7, 1947, authorized an agreement with the Yukon Coal Company Limited under which the company was to undertake the immediate bringing into production of its coal deposits at Tantallus Butte, Y.T., and was to receive advances not exceeding in total \$300,000, bearing interest at 3½ per cent per annum repayable at the rate of \$2 per ton of coal produced and sold. No advances were made during the current fiscal year. Advances to date totalled \$294,125 of which \$118,497 has been repaid to date. Interest amounting to \$3,640 was received and credited to non-tax revenue—return on investments.

H-49 This account was established to record loans made under the authority of vote L27c, Appropriation Act No. 5, 1965, extended by vote L35, Appropriation Act No. 6, 1966, vote L35a, Appropriation Act No. 9, 1966 and by the following appropriation:

Vote L60 Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production; such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion or expansion of land, buildings, equipment, facilities or machinery and for working capital; and to authorize, notwithstanding section 30 of the Financial Administration Act, total commitments of \$60,000,000 for the foregoing purposes during the current and subsequent fiscal years.....	\$ 30,000,000
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During the year loans amounting to \$9,963,032 were made and repayments of \$2,085,300 were received. Interest amounting to \$987,392 was also received and was credited to non-tax revenue—return on investments.

H-50 This account was established to record advances made under the authority of the following appropriation:

Vote L65 Advances, subject to the approval of the Treasury Board, to assist defence manufacturers with defence plant modernization in amounts not to exceed one half of the cost of the acquisition of new equipment, such advances to be recovered on sale of the equipment to the defence manufacturers.....	\$ 12,000,000
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During the year, advances amounting to \$10,214,694 were made and repayments of \$4,913 were received.

H-51 This account was established to record loans made under the following parliamentary authority:

Vote L66c Loans under the pharmaceutical industry development assistance program in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.....	\$ 2,000,000
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There were no transactions in the account during the current fiscal year.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

- H-52 This account was established under authority of Labour vote L28d, Appropriation Act No. 2, 1966, which authorized loans to provide financial assistance to workers who move from one place in Canada to another place in Canada where employment is available, and advances to cover transportation costs incurred for the movement of workers on behalf of employers subject to reimbursement by employers. Authority is also given to the Minister to forgive the repayment of a loan or any part thereof made to a worker. Governing regulations are contained in P.C. 1965-2215, December 13, 1965, as amended. The total amount that may be charged to the account at any time is \$5,000,000. Gross debits during the year amounted to \$101,428 and gross credits were \$80,226. An amount of \$35 was included in the credits to the account covering an uncollectible account deleted under the authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.
- H-53 Section 69 of the Immigration Act, c. 325, R.S., as amended, authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to section 69 (2) of the act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the inter-governmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.
- Interest at the rate of six per cent per annum is charged on loans approved on or after October 1, 1967, computed from the first day of the month following the date of the arrival in Canada of the immigrant to whom the loan is made.
- During the year payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$8,302,453, were made from the account and charged as loans to immigrants. Repayments amounting to \$6,159,379 were credited thereto.
- An amount of \$19,996 was also credited to the account covering 690 uncollectible accounts deleted under the authority of section 23 of the Financial Administration Act c. 116, R.S., as amended.
- H-54 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian forces.
- Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by vote 732, Appropriation Act No. 6, 1956, vote 475, Appropriation Act No. 5, 1959, vote 482, Appropriation Act No. 5, 1961, vote 670, Appropriation Act No. 2, 1962 and vote L15, Special Appropriation Act, 1963.
- In 1957-58 loans of \$2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.
- Amounts totalling \$218,394 received during the current fiscal year were credited hereto. Interest received during the current fiscal year amounting to \$1,090,588 was credited to non-tax revenue—return on investments.
- During the current fiscal year gross debits to this account were \$1,318,418 and gross credits were \$218,394.
- H-55 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.
- Authority for loans in current and subsequent fiscal years in the amount of \$2,500,000 was given by vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by vote 605, Appropriation Act No. 5, 1959.
- During the fiscal year repayments of \$25,782 were received. There were no debits to the account. Interest at the rate of 5 per cent per annum in the amount of \$57,919 was received and credited to non-tax revenue—return on investments.
- H-56 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments were \$3,077; no new loans were made.
- H-57 This account was established to record loans to paroled persons to assist them in their rehabilitation.
- Vote L10 Special Appropriation Act 1963 authorized an amount of \$10,000 for this purpose. Loans in the current year were \$3,800, to date \$7,734. Repayments of loans, without interest, in the current year were \$749, to date \$2,068. Advances amounting to \$2,225 (an increase of \$925 from the previous year) are held by regional parole officers to enable them to make immediate cash loans in case of emergency.
- H-58 Under authority of P.C. 2293, April 17, 1952, the management and operation of the spur line leading from a point near Atikokan to Steep Rock Lake, Ontario, the Ore Dock at Port Arthur and facilities constructed by the railway at the expense of the government (as authorized by P.C. 8423, September 18, 1942) to assist the Steep Rock Iron Mines Ltd. in the development of the iron ore deposit, were entrusted to the Canadian National Railway Company.
- The capital cost of any additions, betterments or extensions and the cost of operating and maintaining the properties are to be assumed by the company. The government is to receive from the railway 6 cents per gross ton on all ore transported from the mines and handled over the Port Arthur Ore Dock until the cost (without interest) of the facilities entrusted has been amortized in full. A payment of \$189,175 was made by the company in the current fiscal year.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Continued*

Other Loans and Investments—*Continued*

H-59 P.C. 3924, July 31, 1951, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the city is \$2,000,000 with interest at $3\frac{1}{2}$ per cent annum.

During the year a repayment of \$48,070 was applied against the loan and interest amounting to \$55,645 was credited to non-tax revenue—return on investments.

H-60 P.C. 4250, August 24, 1949, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{2}$ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $3\frac{1}{2}$ per cent per annum.

During the year, a repayment of \$42,983 was applied against the loan and interest amounting to \$29,542 was credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Finance.

H-61 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c.16, 1957-58, of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at four and one-eighth ($4\frac{1}{8}$) per cent per annum, payable semi-annually on the first day of January and the first day of July in each year. A further loan of \$2,000,000 was made in the current fiscal year. During the year a payment of \$102,103 was received and interest amounting to \$125,614 was credited to non-tax revenue—return on investments.

H-62 P.C. 1967-43/331, February 24, 1967, authorized the entry into an agreement with the Leeward Islands Air Transport Services Limited whereby Her Majesty would rent to the company two aircraft for a period of twelve and one half years. Proceeds of an insurance claim \$313,535 for a damaged aircraft were credited to this account. During the current year expenditures in the amount of \$529,436 were made under the following parliamentary authority:—

Votes L114b and L114c Acquisition of twin-otter aircraft for leasing to Leeward Islands Air Transport Services Limited, in accordance with an agreement entered into with the approval of the Governor in Council, at a rent that will reimburse the Crown for the cost of acquisition, and that will include an option to purchase the said aircraft, notwithstanding anything contained in the Surplus Crown Assets Act. . . . \$	530,000
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H-63 P.C. 1965-233, February 11, 1965 and vote L39b of Appropriation Act No. 10, 1964, and vote L75 of Appropriation Act No. 9, 1966 approved a loan of \$500,000 to the Nanaimo Harbour Commissioners bearing interest at the rate of $4\frac{1}{2}$ per cent per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965.

A repayment of \$67,276 was received in the current year and interest of \$6,673 was credited to non-tax revenue—return on investments.

H-64 P.C. 1966-885, May 13, 1966, authorized deferment of interest until December 31, 1969 on the loan of \$200,000 made under authority of vote L75, Appropriation Act No. 9, 1966. In the current year accrued interest amounted to \$11,519.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule H—*Concluded*

Other Loans and Investments—*Concluded*

- H-65 Under authority P.C. 1966-1949, October 13, 1966, loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000, to be repaid, with interest at the rate of $5\frac{5}{16}$ per cent per annum on \$1,375,000 and $5\frac{1}{4}$ per cent on \$125,000, in eighteen equal semi-annual instalments, commencing December 31, 1967. During the year a repayment of \$64,289 was applied against the loan and interest amounting to \$93,983 was credited to non-tax revenue—return on investments.
- H-66 Pursuant to section 86 of the Unemployment Insurance Act, P.C. 1964-480, April 6, 1964, authorized the Minister of Finance to make loans from time to time to the unemployment insurance fund for the purpose of paying unemployment insurance benefits. No loans were required during the fiscal year 1967-68.
- Loans are authorized by Department of Labour vote L19d, Appropriation Act No. 2, 1965 which authorizes the Minister of Finance, notwithstanding the Unemployment Insurance Act, to credit in subsequent fiscal years, on such terms and conditions as the Governor in Council may determine, to the unemployment insurance fund such sums as may from time to time be required by the said fund; the aggregate of the sums outstanding at any one time not to exceed \$50,000,000.
- H-67 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60.
- H-68 This loan, which was authorized by vote 518, Appropriation Act No. 5, 1958, was made on the security of a mortgage executed by the veteran and his wife and is repayable on demand by the Minister.
- H-69 This account relates to advances made by the Government of Canada towards the British family settlement and the New Brunswick settlement scheme.
- Details of transactions in the account during the current fiscal year are shown as an appendix to section 43 in volume II of this report.
- H-70 This account relates to advances made to veterans of world war 1 and subsequent transactions with purchasers of reverted properties.
- Details of transactions in the account during the current fiscal year are shown as an appendix to section 43 in volume II of this report.
- H-71 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.
- During the fiscal year repayments of \$226,735 were received. Interest at the rates of 5 and $5\frac{1}{2}$ per cent per annum in the amount of \$216,383 was received and credited to non-tax revenue—return on investments.

SCHEDULE J

Inactive Loans and Investments

- J- 1 These loans are not currently revenue-producing or realizable.
- J- 2 In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.
- J- 3 A loan to the Ming Sung Industrial Company Limited in 1946 by the Imperial Bank of Canada (now the Canadian Imperial Bank of Commerce), the Dominion Bank and the Bank of Toronto (the latter two of which subsequently became the Toronto-Dominion Bank), was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act, c. 105, R.S., as amended. Final payments to the banks to implement the guarantee were made in the fiscal year 1960-61.

SCHEDULE L

Current and Demand Liabilities

- L- 1 Treasury cheques issued and unpaid as at March 31 are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue. In 1967-68 an amount of \$294,995 was transferred from this account to non-tax revenue.
- L- 2 Accounts payable represent the treasury cheques issued in April which are applicable to the previous fiscal year as authorized by section 35 of the Financial Administration Act.
- L- 3 Non-interest-bearing notes include those portions of Canada's quotas in the capital of certain international agencies which are not covered by cash, gold or other securities.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule L—*Concluded*

Current and Demand Liabilities—*Concluded*

- L- 4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous. An amount of \$101,692 was transferred to revenue in 1967-68.
- L- 5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.
- L- 6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.
- L- 7 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with warrants issued, \$10,553,782, and charged with warrants redeemed, \$10,472,063. An amount of \$6,753 representing warrants unclaimed or outstanding for ten years or more, was transferred to Department of Finance non-tax revenue—miscellaneous.
- L- 8 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein. During the year paid-up capital stock to the value of \$1,256 was redeemed.
- L- 9 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding treasury cheques account.
- L-10 The letter of credit—outstanding cheques account records the amount of cheques issued during March against the government's letter of credit accounts in London, Paris, Brussels and Bonn and for which reimbursement is not made to the relevant banks until April.
- L-11 Deductions from the salaries or wages of certain employees are credited to this account pending transmittal to the department or agency concerned.
- L-12 Imprest account cheques issued prior to the current year and unpaid as at March 31 in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In 1967-68 an amount of \$3,547 was transferred to revenue.
- L-13 The account represents the liability for money orders outstanding as at March 31, 1968.
- L-14 The account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

SCHEDULE M

Deposit and Trust Accounts

- M- 1 In this account were recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees concerned. Receipts to and disbursements from the account amounted to \$38 during 1967-68.
- M- 2 Section 9(1) of the Canadian Dairy Commission Act, c. 34, 1966, provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export, or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production, processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the act provides authority to establish in the consolidated revenue fund a special account to be known as the Canadian dairy commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the consolidated revenue fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of subsection (1) of section 9 outlined above. The total amount outstanding at any time shall not exceed \$100,000,000.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

Statements showing the operations of the Canadian Dairy Commission and transactions in this account are shown in volume III of this report.

- M- 3 This account reflects the financial transactions of the commonwealth institute of biological control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the commonwealth agricultural bureaux. During the year, amounts totalling \$267,216 were credited to the account including the Canadian contribution of \$28,830, which was charged to Department of Agriculture vote 1. Payments charged to the account totalled \$253,173.
- M- 4 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under section 40 of the Financial Administration Act, c. 116, R.S., as amended, are paid out in accordance with the contracts under regulations of the Treasury Board.
- M- 5 The Prairie Farm Assistance Act, c. 213, R.S., as amended, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the act and payable from this fund. The account was credited with the levy on grain \$10,990,196 and charged with awards of \$8,841,329.
- A statement showing details of payments from the prairie farm emergency fund is shown as an appendix to section 1 in volume II of this report.
- M- 6 This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act, c. 39, 1960, as amended. During the current fiscal year deposits received were \$14,600, refunds to candidates were \$8,400 and \$6,200 was transferred to non-tax revenue—miscellaneous.
- M- 7 Under the provisions of section 3(9) of the Bankruptcy Act, c. 14, R.S., as amended, the Superintendent, for the protection of the estate, may require the funds to the credit of the estate to be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with payments to appointed trustees.
- M- 8 In this account are recorded securities held in trust for authorized trustees under the Bankruptcy Act.
- M- 9 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the act, pending distribution.
- M-10 This account was established for the purpose of recording funds received from the Federal Government of Germany for payment of their share of costs pertaining to the short range surveillance system. With expenditures amounting to \$492,861 during the year, this account has now been liquidated.
- M-11 This account was established during the current fiscal year on behalf of the Canadian Commercial Corporation to record the deposit of funds received from the Netherlands Government for the procurement of 105 CF-5 aircraft.
- During the current fiscal year, deposits totalled \$47,272,619 and disbursements were \$9,442,076. Interest of \$345,564 credited to this account was charged to interest on public debt.
- M-12 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.
- M-13 The emergency gold mining assistance regulations provide for holdback of 10 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, c. 95, R.S., as amended, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the statutory appropriation and credited hereto pending release. During the year receipts totalled \$1,398,680 and disbursements totalled \$1,535,318.
- M-14 In this account are recorded cash and securities deposited with the department as guarantees for oil, gas and mineral rights. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Finance and are recorded as a contra account under the asset category "securities held in trust".

Cash deposits during the year totalled \$535,410 and cash disbursements \$716,467. Securities deposited with the Department of Finance during the year totalled \$8,469,753 and securities released totalled \$3,026,768.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule M—Continued

Deposit and Trust Accounts—Continued

- M-15** This fund was raised by subscription in Great Britain following the sinking of the Empress of Ireland in 1914. Receipts are deposited to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. The Department of External Affairs, the agent in Canada for the Trustee, makes disbursements both here and in the United States. During the year deposits amounted to \$994 and disbursements amounted to \$994.
- M-16** This account records guarantee deposits to cover marine insurance and ocean transportation. During the current fiscal year deposits were \$8,589 and disbursements were \$13,714.
- M-17** This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies. During the current fiscal year credits amounted to \$6,941 and disbursements amounted to \$4,939.
- M-18** This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the consolidated revenue fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.
- M-19** External Affairs vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the consolidated revenue fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.
- During 1966-67 the account was credited with the amount of \$497,024 in Italian state bonds and with interest amounting to \$4,110 due January 1, 1967 on the bonds. During the current fiscal year the account was credited with the amount of \$17,702 representing interest and premium payable in respect of the bonds.
- Securities in connection with this account in the amount of \$497,024 are recorded in a contra account under the asset category "securities held in trust" and interest of \$21,812 is recorded under the asset category "cash".
- M-20** The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5 per cent per annum and is charged to interest on public debt.
- M-21** By regulations established under authority of section 39 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½ per cent per annum compounded annually. Securities in respect of this account are carried under the Department of Finance—securities held in trust (see Schedule I).

CONTRACTORS SECURITIES

	Bonds	Cash	Certified cheques
	\$	\$	\$
Agriculture.....		7,404	
Atomic Energy of Canada Limited.....	70,000	265,326	
Defence Production.....	220,000		
Finance.....	88,000		
Fisheries.....		20,511	3,500
Forestry and Rural Development.....		283	
Indian Affairs and Northern Development.....	15,500	70,305	
National Defence.....	21,000	83,226	81,425
Defence Construction (1951) Limited.....	53,500		
National Film Board.....		17,456	
Post Office.....	60,000		
Public Works.....	557,700	636,673	111,280
Solicitor General—			
Royal Canadian Mounted Police.....		24,895	
Transport.....	1,649,500	156,285	19,881
Unemployment Insurance Commission.....	3,000		
Veterans Affairs—			
Soldier Settlement and Veterans Land Act.....		3,300	
	<u>2,738,200</u>	<u>1,285,664</u>	<u>216,086</u>

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

M-22 In 1957-58 the Governor in Council in accordance with section 81 (2) of the Financial Administration Act authorized Crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of \$143,847, \$7,480, \$37,928 and \$354,712 on the deposits of Atomic Energy of Canada Limited, Central Mortgage and Housing Corporation, the Crown Assets Disposal Corporation and Eldorado Mining and Refining Limited, respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation, which correspond to the aggregate of the paid-up capital, the capital surplus of that corporation and the accumulated net earnings on the original capital investment in the corporation, are non-interest-bearing. Deposits of the Northern Ontario Pipe Line Crown Corporation represent funds to be disposed of when final arrangements are completed for winding up this Crown Company. Arrangements were completed in the current year and the balance was credited to non-tax revenue—return on investments.

M-23 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

During the current fiscal year the account was credited with interest amounting to \$1,150 earned on money in the account, at the rate of one eighth of one per cent less than the monthly average of the average accepted weekly three-month treasury bill tender rate, as authorized by P.C. 1967-1075, June 1, 1967 and which was charged to interest on public debt. Payments were \$28,863.

M-24 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, naval, army and air force personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

M-25 P.C. 1961-1657, November 16, 1961, authorized the transfer to the Minister of Finance of all securities in the pension fund of Canadian Arsenals Limited for liquidation by the Minister and payment into the public service superannuation account on or before March 31, 1966, which date was extended by P.C. 1966-495, March 17, 1966 to March 31, 1967 and further extended by P.C. 1967-582, March 30, 1967 to March 31, 1968. The balance was liquidated during 1967-68.

M-26 Section 53 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by parliament for the purposes of this section, and any recoveries of losses referred to in section 54 of the act.

Section 54 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

M-27 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955, authorized: (a) the setting up of this trust account; (b) the payment of the grant of \$100,000 provided by vote 383, Appropriation Act No. 6, 1935, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest of 3 per cent per annum, paid semi-annually on April 1 and October 1; and (e) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of \$105 were charged to interest on public debt. During the current fiscal year disbursements from this account totalled \$14,080 and receipts were \$9,522.

M-28 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the prepayment for coin sets.

M-29 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

At the beginning of each fiscal year the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31 of the fiscal year following that in which the taxation year ends. The balance in the account as at March 31, 1968 was \$120,210,392.

M-30 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and Crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers. The act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in section 44 of volume II of this report.

Regulations relating to the public officers guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and Crown corporations to which the act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

M-31 Prepayments for coin sets are credited to this account and the face value of coin sets issued are debited hereto. The net gain of \$6,198,431 for the fiscal year 1967-68 was transferred to non-tax revenue—services and service fees.

M-32 P.C. 1967-114, January 19, 1967, authorized the transfer to the Minister of Finance of all securities in the Sydney pilots' pension fund for liquidation by the Minister and payment into the public service superannuation account on or before March 31, 1968. The full amount was liquidated during 1967-68.

M-33 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant act, pending distribution.

M-34 Vote 697, Appropriation Act No. 4, 1952, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all amounts received from Italy by way of settlement of its obligations under the Treaty of Peace between Canada and Italy that was signed in Paris on February 10, 1947 and provided for payment from the account in accordance with the War Claims (Italy) Settlement Regulations established by P.C. 5818, November 6, 1951, and any amendments that may be made thereto by the Governor in Council.

During the current fiscal year the balance of \$280,774 remaining in this account was transferred to non-tax revenue—miscellaneous in accordance with subsection (4) of section 6 of the War Claims (Italy) Settlement Regulations.

M-35 P.C. 3718, August 6, 1952, authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the consolidated revenue fund and an amount sufficient to pay outstanding claims to any such property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose.

M-36 Vote 696, Appropriation Act No. 4, 1952, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of world war 2; (b) of a supplementary award amounting to fifty per cent of the original award (P.C. 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of world war 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto.

A statement of transactions in the account is shown as an appendix to section 13 of volume II of this report.

M-37 This account records the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes, carried out by the Fisheries Research Board of Canada on behalf of the Commission on a contract basis. During the year \$467,527 was received from the Commission and expenditures were \$505,058.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-38 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.
- M-39 Damage to property in Banff National Park was sustained as a result of operations by the Calgary Power Ltd. in 1951. After negotiation, the department agreed to repair the damage and the Calgary Power Ltd. agreed to pay, as the work progressed, \$131,441 subject to adjustments. The cost of repairs to date \$121,136 has been repaid by the company. The closing balance represents funds advanced by the company to pay for repairs not yet made.
- M-40 In this account are recorded cash and securities deposited with the department as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Finance and are recorded as a contra account under the asset category "securities held in trust".
- Cash deposits totalled \$2,484,807 and cash disbursements were \$2,098,233. Securities deposited with the Department of Finance totalled \$19,174,803 and securities released totalled \$16,157,755.
- M-41 Under the provisions of section 7 of the National Parks Act, c. 189, R.S., as amended, P.C. 2473 dated May 16, 1950 and amendments, established regulations governing the levying of a tax on the residents of the national parks in the Province of Alberta, beginning with the calendar year 1950, to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.
- Taxes collected by the superintendents of the parks were credited to this account each year up to and including the calendar year 1960, at which time it was found that most of the welfare items for which the tax was collected were being paid from other sources or were discontinued. The National Parks (Alberta) Health and Welfare Tax Regulations were revoked by P.C. 1960-1672, December 8, 1960. Charges are still made from the account on the basis of quarterly requisitions made by the province.
- P.C. 1955-1583, October 19, 1955, P.C. 1959-1166, September 11, 1959, P.C. 1957-1005, July 25, 1957, P.C. 1961-1346, September 21, 1961, and amendments, established regulations for the levying of a tax upon rate-payers of Banff, Jasper, Waterton Lakes and Elk Island national parks, respectively, for the purposes of the hospital scheme established in the parks under the law of the Province of Alberta.
- Taxes collected in the parks are credited to this account and disbursements to the province are based on requisitions established under the provisions of section 50 of the Alberta Hospitals Act, 1961. During the fiscal year, taxes collected totalled \$95,226 and disbursements from the fund amounted to \$122,075.
- M-42 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada. In 1967-68 fines were \$68,710 and expenditures \$90,190.
- M-43 This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the fiscal year interest, at the same rate as has been established from time to time on deposits in the Post Office savings bank, in the amount of \$3,665 was credited to this account and charged to interest on public debt. In 1967-68 deposits were \$44,196 and refunds were \$215,140, of which \$200,000 were bonds—see contra account under the asset category "securities held in trust".
- M-44 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. In 1967-68 deposits were \$11,085 and refunds were \$3,225.
- M-45 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1968 was \$283,467. See contra account under the asset category "cash".
- M-46 The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in volume II of this report. During the fiscal year interest at the rate of 5 and 6 per cent per annum in the amount of \$1,568,004 was credited by the Department of Finance to this account and charged to interest on public debt.
- M-47 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. See contra account under the asset category "securities held in trust".
- M-48 This account records moneys received from the sale or alienation of Indian lands, held in suspense pending completion of documentation. During the fiscal year interest, at the same rate as has been established for Indian trust accounts, in the amount of \$9,743 was credited by the Department of Finance to this account and charged to interest on public debt. In 1967-68 receipts were \$237,176, disbursements were \$303,459.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-49 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department. In 1967-68 receipts were \$125,578 and disbursements were \$91,359.
- M-50 Under authority of the Indian Act and regulations established by Order in Council, accounts are maintained of the estates of deceased or mentally incompetent Indians. During the fiscal year interest, calculated at 3 per cent per annum on minimum quarterly balances, in the amount of \$14,558 was credited by the Department of Finance to this account and charged to interest on public debt. In 1967-68 receipts were \$395,878, which included sales of securities held in trust \$45,500 and disbursements were \$402,507. An amount of \$137,150 included in the balance as at March 31, 1968 represents securities held in trust—see contra account under the asset category “securities held in trust”.
- M-51 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the fiscal year interest, calculated at 2 per cent per annum on minimum quarterly balances, in the amount of \$7,081 was credited by the Department of Finance to this account and charged to interest on public debt. In 1967-68 receipts were \$75,291, and disbursements were \$45,010. An amount of \$66,500 included in the balance as at March 31, 1968 represents securities held in trust. See contra account under the asset category “securities held in trust”.
- M-52 Indian special accounts represent non-band accounts maintained for specific purposes. These are non-interest-bearing. A statement of the receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in volume II of this report. The balance as at March 31, 1968 includes securities amounting to \$6,000 held in trust for Indian handiwork—see contra account under the asset category “securities held in trust”.
- M-53 This fund was created under authority of the Land Titles Act, c. 162, R.S., as amended, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3 per cent per annum. Credits consisted of fees, \$2,741 and interest, \$2,234. Over a long period of years no claims for compensation have been made from this fund.
- M-54 Revenues of the Government of the Northwest Territories are credited to this account. Payments from the account are made for territorial purposes as authorized by ordinances of the Commissioner in Council of the Northwest Territories up to the limit of the credit balance in the account.
- This account was closed with the establishment of the Northwest Territories consolidated revenue fund as of April 1, 1967 and the balance remaining in the account was transferred to the Government of the Northwest Territories.
- M-55 In this account are recorded funds made available to Eskimos to finance the purchase of new boats for resource development under regulations approved by T.B. 609912, June 6, 1963. These funds comprise a 20 per cent down payment by the Eskimo, 40 per cent grant or \$8,000, whichever is the lesser, from the welfare and industrial division operating vote and 40 per cent from the Eskimo loan fund. Disbursements represent payments made toward the cost of boats purchased. Gross credits to this account amounted to \$18,222 and disbursements totalled \$100.
- M-56 In this account are recorded securities and cash deposited with the department by owners of vessels who have claimed special depreciation allowances under the Income Tax Act. These owners are permitted, when such vessels are disposed of, to deposit the amount otherwise payable under the Income Tax Act with the department. For a period of 7 years thereafter these funds may be used for replacement under conditions satisfactory to the department. If not so used in this period the deposit is then paid to the Receiver General of Canada. Transactions in previous years were included in the Canadian vessel construction assistance account under the Department of Transport. During the current year \$1,126,030 in cash and \$5,027,000 in securities were deposited in this account and \$1,044,559 in cash and \$5,369,200 in securities were released to the ship owners.
- Securities deposited with the Department of Finance for safe keeping are recorded as a contra entry in the asset category “securities held in trust”.
- M-57 This account represents unclaimed funds in the courts trust accounts, maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T. and Yellowknife, N.W.T.
- M-58 Under the provisions of section 80 of the Exchequer Court Act c. 98, R.S. as amended, all fees collected under the act shall be credited to the Receiver General of Canada. In some instances amounts are deposited with the Registrar to be used for payment of fees as services are rendered. This account was established during 1966-67 and is credited with such amounts and debited with the amount of fees earned. Credits to this account during the year were \$13,813 and disbursements \$13,151.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-59 Under authority of the Annual Vacations Act, c. 24, 1957-58, and regulations pursuant thereto, money received by the Minister from certain employers in respect of vacation pay due employees who have left their employ and whose addresses are unknown is credited to this account pending claims by employees. If no claim is made by the employee for vacation pay deposited to this account, upon termination of three years from the date of receipt, such vacation pay shall become the property of Her Majesty in right of Canada. During the current fiscal year receipts and disbursements were nil.
- M-60 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.
The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payments to contractors. During the current fiscal year receipts from contractors and various departments were \$110,636 and disbursements to employees were \$112,932.
- M-61 This account was established to record amounts collected pursuant to the Canada Labour (Standards) Code Regulations (General) from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. If no claim is made by the employee for wages deposited to this account, upon termination of three years from the date of receipt, such wages shall become the property of Her Majesty in right of Canada. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General of Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned. During the current fiscal year amounts collected from employers were \$274,136 and payments to employees were \$105,472.
- M-62 The balance in this account represents war service gratuities payable to Polish veterans who were selected for agricultural employment in Canada (P.C. 5201, December 19, 1946) and whose addresses are unknown.
- M-63 This account represents amounts collected under the provisions of the Immigration Act and held pending final disposal either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to \$68,000 and are recorded as a contra account under the asset category, securities held in trust.
During the year deposits totalling \$879,588 were credited to the account. Withdrawals totalled \$1,150,096 and consisted of refunds to depositors \$977,607, departmental expenses recovered from deposits \$151,904 and forfeitures to the Crown \$20,585.
- M-64 This account records advances received from Bell Telephone Laboratories Incorporated, as a prime contractor for the United States Government, Department of the Army, for the use of the Prince Albert Radar Laboratory for experimental purposes under an agreement authorized by P.C. 1968-8/1 dated January 4, 1968, between Defence Research Board and Bell Telephone Laboratories Incorporated. Disbursements are made on requisition by Defence Research Board. Gross credits to this account during the current fiscal year were \$59,476 and gross debits were \$27,976.
- M-65 To this account are credited the service estates of deceased members of the armed forces of world war 2 and the post-war services. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this department. During the current fiscal year gross credits to this account were \$212,988 and gross debits \$151,496.
- M-66 Section 55 of the National Defence Act, c. 184, R.S., as amended, directs *inter alia* that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants. An amount of \$8,921 representing refund of the unexpended balance of grants was credited to non-tax revenue—refunds of previous years' expenditure. During the current fiscal year gross credits to this account were \$2,919,830 and gross debits were \$2,891,786.
- M-67 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on behalf of the Royal Air Force with respect to facilities at RCAF Station, Goose Bay, Labrador. Gross credits to the account during the current fiscal year were \$32,735 and gross debits \$60,002, leaving a nil balance in the account at March 31, 1968.
- M-68 This account is maintained to record moneys received from the Government of the United States of America to cover expenditures to be made on its behalf. During the current fiscal year gross credits to this account were \$50,916 and gross debits \$352,976.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-69 This account is maintained to record advances by other foreign governments to cover pay and allowances of military personnel training in Canada, expenses of conducting cold weather trials on armoured vehicles, aircrew training and travelling expenses for participants from the defence research telecommunications establishment attending and participating in the NATO advanced study institute. Gross credits of \$22,656 for the current fiscal year represent receipt from the Government of Zambia. Gross debits of \$16,606 represent reimbursements to the department in respect of—the Government of Zambia \$4,195 and the Government of Australia \$12,411.
- M-70 Credits to this account represent the Royal Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises. During the current fiscal year gross credits to the account were \$389 and gross debits \$713.
- M-71 Credits to this account are made up of deductions from pay and allowances of Canadian forces officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with payments to officers on termination of service, payments to their heirs in case of death before termination of service and transfers to Canadian forces superannuation account in respect of officers granted long service commissions. During the current fiscal year gross credits to the account were \$102,548 and gross debits \$862,808.
- M-72 This account is maintained to record funds received for minor construction and engineering stores and material at isolated locations. The mess or institute involved must deposit funds prior to commencement of work and materials are charged against funds on deposit. Any surplus remaining after completion of work is refunded. There were no transactions in the account during the current fiscal year.
- M-73 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually at the rate of 4 per cent per annum, and are charged to interest on public debt. Interest amounted to \$20,000 in 1967-68.
- M-74 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. During the current fiscal year gross credits to the account were \$276,855 and gross debits were \$119,075.
- M-75 A Canada savings bond to the value of \$1,000 is held in connection with the national gallery special operating account and is recorded as a contra account under the asset category "securities held in trust". Interest on this bond amounting to \$30 was credited to the national gallery special operating account.
- M-76 This account was established during the current year to record a deposit of \$25,000 made by the Centennial Commission for the purpose of augmenting library collections of films on art in each of the ten provinces with ten prints being donated to each library to augment a collection of films on art. Disbursements totalled \$25,000.
- M-77 The Canadian Corporation for the 1967 World Exhibition entered into an agreement with the National Gallery of Canada, as authorized by P.C. 1965-6/2255, December 22, 1965, whereby the gallery administered the art gallery and fine arts exhibition at Expo 67.
- This account records advances made to the National Gallery by the corporation and expenditures made by the gallery as agent for Expo 67 in the production and operation of the corporation's art gallery and fine arts exhibition.
- Advances totalled \$207,458 and expenditures were \$247,067 during fiscal year 1967-68.
- M-78 Section 8(2) of the National Gallery Act, c. 186, R.S., provides for a special account in the consolidated revenue fund called the national gallery special operating account to which all money received by the Board of Trustees by way of donation, bequest, revenue or otherwise is to be credited. Section 8(3) provides that any expenditures for the purpose of the act may be paid out of this account or out of money appropriated by parliament for such purposes.
- Receipts during the year totalled \$28,171 and disbursements were \$35,123. (See also appendix to section 26 in volume II of this report.)
- M-79 This account records the funds received from the world health organization to be used for a scientific project. Receipts during the year totalled \$2,700 and disbursements were \$3,302.
- M-80 This fund was established by Department of National Health and Welfare vote 17a, Appropriation Act No. 7, 1966 to provide for hospital insurance benefits to persons who through no fault of their own ceased to be eligible for and entitled to insured services. Contributions were made by all provinces to the fund in proportion to their population and were matched by the federal government. During the current fiscal year there were no contributions to the fund and payments from the fund were \$15,908.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-81** This fund was credited with money advanced by the United States Government under the cooperating agency agreement between the National Aeronautics and Space Administration USA and the National Research Council of Canada, concerning the operation, maintenance and support of the Churchill research range. The agreement stipulates that any funds drawn to meet the obligations of the United States but not expended will be held in trust. Advance payments drawn through letter of credit on the Federal Reserve Bank of the United States amounted to \$2,558,269 during the current year and United States shareable portion of agreed cost of operating the range amounted to \$2,249,677.
- M-82** This account was credited with revenue of the National Research Council derived from laboratory fees \$753,974, sale of publications \$217,330, work done for outside organizations \$4,679,603 and miscellaneous receipts \$20,854, under authority of the Research Council Act, c. 239, R.S., as amended. An amount of \$5,762,084 was debited hereto, of which an amount of \$5,467,390 was credited to National Research Council vote 1, \$172,197 to vote 5 and \$105,276 to vote 10, to offset expenditures; other transfers from the fund amounted to \$17,221.
- M-83** To this fund, which is for the furtherance of research work, are credited advance payments from organizations and individuals for services requested. Advance payments received totalled \$152,758 during the year and costs of services were \$288,757.
- M-84** Cash and securities are furnished the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of \$5,629,571 includes securities in the amount of \$5,471,200 deposited with the Department of Finance for safekeeping and which are recorded as a contra account in the asset category "securities held in trust". During 1967-68 gross credits of \$803,870 to the account consisted of bonds \$774,200 and cash \$29,670 and gross debits of \$570,555 from the accounts consisted of bonds \$544,500 and cash \$26,055.
- M-85** An appellant to the Tax Appeal Board is required to pay the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed in whole or in part, the fee is returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer, to non-tax revenue—miscellaneous, of deposits where appeals were disallowed.
- Gross credits amounted to \$10,621 and gross debits of \$9,962 consisted of refunds of \$4,575 and transfers to non-tax revenue \$5,387.
- M-86** Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date fees have been paid to the Exchequer Court. (see comment M-85 above)
- There were no transactions in the account during the current fiscal year.
- M-87** Bonds held in safekeeping by the Department of Finance on behalf of the post office guarantee fund which was derived from money received from postal employees and out of which fund are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. These bonds are recorded in a contra account under "securities held in trust".
- M-88** Bonds held in safekeeping by the Department of Finance on behalf of the Postmaster General representing deposits received from mailers of postage-paid-in-cash mailings to eliminate the necessity of paying postage at time of mailing. These bonds are recorded in a contra account under the asset category "securities held in trust".
- M-89** This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.
- M-90** Credits consisted of: deposits, \$3,523,396, and interest credited at the rate of 2½ per cent per annum, \$474,161. Debits represent withdrawals and amounted to \$6,157,189. Included in the closing balance were amounts of \$16,006 representing the cash portion of the post office guarantee fund and \$686,443 representing amounts on deposit for postage guarantees for mailings made under the postage paid-in-cash system.
- M-91** The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act, c. 163, R.S. directed that an account to be known as the Mackenzie King trust account be set up in the consolidated revenue fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During 1967-68, interest amounting to \$10,547 was credited hereto. In accordance with section 3 (4) of the act, as authorized by P.C. 1959-16/420, April 9, 1959, if the Dominion Archivist spends in any fiscal year less

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

than the amount of interest earned by the trust account in the previous fiscal year, the unspent balance is to be returned at the end of the fiscal year to the consolidated revenue fund. Interest credited to this account in 1966-67 amounted to \$10,406 and expenditures in respect of the maintenance of Laurier House in 1967-68 were \$7,513, therefore an amount of \$2,893 was transferred to non-tax revenue—refunds of previous years' expenditures.

M-92 The National Library special operating account was provided for by section 12 of the National Library Act, c. 330, R.S., which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the act may be paid out of the account or out of any money appropriated by parliament for such purposes. During 1967-68 credits to the account amounted to \$443 and the total debits were \$3,439.

M-93 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproduction.

M-94 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

The actual amount of material which is published cannot be accurately determined in advance and as a consequence a subscription deposit system was established to enable the Queen's Printer to ship promptly. Receipts amounted to \$690,846 and disbursements were \$662,869 during 1967-68.

M-95 This account reflects the liability for the money on deposit to the international organizations of which Canada is a member nation which, through agreements with the Queen's Printer, wish to have their publications distributed and sold through the Department of Public Printing and Stationery.

During the year the Queen's Printer arranged to pay for publications received from international organizations on a firm basis in lieu of the previous practice of buying on a consignment basis. The balance in the account at March 31, 1968, represents the balance of sales owing to international organizations on a consignment basis.

M-96 Under the terms of the Dry Docks Subsidies Act, c. 91, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to interest on public debt. Interest amounted to \$5,425 in 1967-68. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

M-97 Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by parliament and such vote entitled "Roads and bridges and other engineering services—operation and maintenance" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Collections for use of the bridge in 1967-68 totalled \$207,860, made up of payments by the British Columbia Hydro and Power Authority \$25,488; Canadian National Railways \$152,252; and Great Northern Railway Company \$30,120.

Total disbursements were \$116,681 of which \$69,343 was paid for salaries and \$47,338 for ordinary maintenance and repairs and credited to the Department of Public Works vote 35.

M-98 Under authority of P.C. 1965-13/812, May 6, 1965, as amended by P.C. 1967-7/588, April 4, 1967 and P.C. 1967-3/656, April 13, 1967 the Centennial Commission was authorized pursuant to the Centennial of Canadian Confederation Act to undertake a centennial voyageur canoe pageant at an estimated cost of \$502,000 as a joint project to be financed by federal and provincial sponsorship with the federal share at \$350,000 authorized on condition that provincial shares are confirmed. This account was established in 1965-66 to record the receipt of funds received from provincial sponsorship and the proper expenditure of same. During the current fiscal year receipts were \$131,258 and disbursements were \$188,252, leaving a nil balance in the account at March 31, 1968.

M-99 Under a Deed of Gift of the late J. Dazell McKee a Canada savings bond to the value of \$1,000 was held in trust by the department, revenue derived therefrom to be credited to this account and used to defray certain expenses in connection with the annual award of the McKee trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, to have made the most outstanding contribution towards the advancement of Canadian aviation.

During 1965-66 the trophy was withdrawn from further presentation and was retired to its present place of honour in the National Aviation Museum.

Net interest in the amount of \$204, accumulated on these securities, brought the balance in the account to \$1,204 at March 31, 1968.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-100 To this account which was established under authority of vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates less canteen purchases and other authorized deductions, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General vote 5, operation and maintenance of penitentiaries). Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account. Credits to this account during the year were \$442,853 and disbursements were \$352,103.
- M-101 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located, or to discharged inmates whose whereabouts are unknown, are credited to this account. Total moneys credited during the year were \$160.
- M-102 Under the terms of an agreement between the Canadian penitentiary service and the Province of Quebec, Department of Education, with the purpose of giving to inmates of certain institutions administered by the Canadian penitentiary service courses to obtain Grade 7 (Pre-employment), the Province of Quebec provides course program, stationery, supplies, books and funds for the employment of teachers and lecturers.
This account is credited with moneys received for this purpose from the Province of Quebec and debited with payments to teachers and lecturers. There were no transactions in the account during 1967-68.
- M-103 This account is credited with provincial sales tax, on sales by the Canadian penitentiary service, less the commission allowed to vendors, and debited with payments to the provinces. During the year credits were \$8,255 and payments were \$7,956.
- M-104 This account was authorized under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. All moneys received by personnel of the force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year ended March 31, 1968, amounting to \$1,865, was credited hereto by the Department of Finance.
Securities held in trust in connection with this account amounted to \$82,100 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of \$184,227, there was an amount of \$94,220 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to \$183,081 including interest \$1,865. Disbursements were \$152,914 for grants, loans and refunds of deposits.
- M-105 This account represents funds made available by Atomic Energy of Canada Limited to provide for expenditures incurred by the exhibition branch, Department of Trade and Commerce, for exhibits and displays. Gross debits amounted to \$15,932 and gross credits amounted to \$22,572.
- M-106 This account records remittances received from the company to cover their share of the cost of facilities requested at airports.
- M-107 This account was established in 1965-66 to record remittances received from industries in the atlantic region to cover their share of the costs of certain projects of the atlantic development board pending expenditures being incurred. During the current fiscal year deposits to the account were \$444,350 and debits were \$26,551.
- M-108 P.C. 1965-24/1834, October 18, 1965, and P.C. 1966-1731, September 8, 1966, authorized the department to act on behalf of the Canadian Overseas Telecommunication Corporation in site preparation and development of a commercial satellite earth station at Mill Village, N.S.
The Canadian Overseas Telecommunication Corporation provided \$1,070,998 to defray the costs incurred by the department and expenditures totalled \$1,004,751.
- M-109 This account records remittances received from the company to cover their share of the cost of facilities requested at airports.
- M-110 This account records a Crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the wind-up of the company.
- M-111 In this account are recorded amounts deposited with the department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account but interest is not allowed. In the current year disbursements amounted to \$400.
- M-112 Under the authority of c. 22, Statutes of 1907 and amendments, the fund was established for the purpose of providing retiring allowances for railway employees who are retired on account of old age, physical or mental infirmity, and other causes. The fund was credited with (a) employees' contributions (1½ per cent of their monthly salary or wages); (b) an annual contribution not exceeding \$100,000 by the Canadian National Railways, together with a special contribution, as authorized by the Canadian National Railways Financing and Guarantee Act, c. 12, 1941, to offset the deficit; and (c) federal government contributions (see Department of Transport vote 25) charged to the vote provided by parliament, making a total of \$6,546,758 credited to this account. Payments of retiring allowances and administration expenses amounting to \$6,549,723 were debited hereto.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Continued*

Deposit and Trust Accounts—*Continued*

- M-113 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the department undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.
- During the year the United States Coast Guard provided \$476,207 to defray the costs incurred by the department and expenditures totalled \$613,058.
- M-114 These accounts are maintained in accordance with section 23 of the National Harbours Board Act.
- Current revenues are credited to special account No. 1, and expenditures for capital, operating and maintenance are charged thereto.
- Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".
- Transactions in respect of the various reserve funds for the replacement of fixed assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special account No. 3.
- M-115 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3 per cent of collections earned by the department which are credited to revenue. In the current year payments amounted to \$3,311 with contributions of \$3,432.
- M-116 Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with \$5,469 during the current year and payments totalled \$6,349.
- M-117 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador.
- M-118 The Army Benevolent Fund Act, c. 10, R.S., as amended, directs, *inter alia*, that: (a) there shall be set up in the consolidated revenue fund a special account called the army benevolent fund; (b) certain canteen profits and other funds shall be credited to the Receiver General of Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 4½ per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payment out of the fund to, or for the benefit of, veterans or their dependents or the widows, children or other dependents of deceased veterans of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before parliament. Securities held in trust in connection with this account amounted to \$256,150 and are recorded as a contra account under the asset category "securities held in trust".
- The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1968 amounted to \$5,011,172. Other funds held in trust at March 31, 1968 amounted to \$21,950. Gross debits amounted to \$3,849,448 and gross credits were \$3,641,819 including interest of \$229,217 which was charged to interest on public debt.
- M-119 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the commission for the use of pensioners or dependents in distressed circumstances; (c) the detention allowances fund—Canadian seamen. Gross debits amounted to \$4,228,787 and gross credits were \$4,758,353.
- M-120 Regulations in respect of the service estates of deceased former members of the armed forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to \$33,720 and gross credits were \$34,402.
- M-121 Moneys held in this account include: (a) war service gratuities (world war 1) held by the department for mental, tubercular and other long treatment cases or for men whose whereabouts are unknown; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; (d) personal funds of patients in departmental institutions; (e) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended, and held by the department for men while under treatment; (f) proceeds of returned soldiers and veterans insurance policies amounting to \$30,104 which, because of the death of policyholders have become payable to minor beneficiaries. Interest of \$733 was credited at the post office savings bank rate and was charged to interest on public debt.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule M—*Concluded*

Deposit and Trust Accounts—*Concluded*

Also included in the account are amounts derived from re-establishment credits as authorized by section 12 (h) of the act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund. Gross debits amounted to \$5,945,418 and gross credits were \$5,811,397.

M-122 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans' care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Gross debits amounted to \$2,544,986 and gross credits were \$3,327,095.

M-123 The Minister of Indian Affairs and Northern Development administers a special account in the consolidated revenue fund known as the Indian housing assistance account to provide financial assistance to Indians for the construction of houses or the acquisition of houses and land for housing in areas other than Indian reserves. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs, and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve Housing Regulations made by P.C. 1967-755, April 20, 1967 requires the Indian to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to \$67,672 and gross credits amounted to \$107,887.

M-124 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the act, which are held pending approval of sales. Other items included are veterans sales proceeds held pending re-disbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to \$26,253,678 and gross credits were \$27,725,761.

SCHEDULE N

Annuity, Insurance and Pension Accounts

N- 1 Under the Crop Insurance Act, c. 42, 1959, as amended, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4A of the act provides authority to establish in the consolidated revenue fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements. During the year credits to the fund were \$1,030,760.

N- 2 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act, c. 49, R.S. Entering into contracts was discontinued in 1954-55 pursuant to section 51 (2) of the Public Service Superannuation Act, c. 47, 1952-53, as amended.

Credits to the fund comprised premiums of \$310,637 and an amount of \$580,064 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1967. Debits amounted to \$981,252 and comprised payment of death benefits, \$738,627, cash surrender value of \$176,797, annuities of \$63,389 and premium refunds of \$2,439.

N- 3 Vote 181, Appropriations Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents. Credits during the year totalled \$49,048 and consisted of agents' contributions \$7,340, the government's contribution \$35,000, and interest amounting to \$6,708 for the fiscal year, at the rate of 4 per cent per annum, credited quarterly by the Department of Finance. Payments from the account amounted to \$19,652.

N- 4 The Government Annuities Act, c. 132, R.S., provides that an account shall be kept, to be called the government annuities account, of all moneys received and paid out under the provisions of the act. Credits amounting to \$69,566,154 consisted of: premiums \$18,586,772; interest at 4 per cent per annum on contracts entered into to April 18, 1948, and from March 31, 1957 to March 31, 1964, \$39,857,945; interest at 3 per cent per annum on contracts for the period April 19, 1948 to March 31, 1952, \$2,472,068; interest at 3½ per cent on contracts issued from April 1, 1952 to March 31, 1957 inclusive, \$6,127,291; interest at 5 per cent per annum on contracts issued from April 1, 1964, \$1,958,107; interest at 5½ per cent per annum on immediate annuity contracts issued from April 1, 1964, \$538,238; and reclaimed annuities of \$25,733. Debits of \$67,986,822 consist of

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule N—*Continued*

Annuity, Insurance and Pension Accounts—*Continued*

vested annuity and commuted value and death benefit payments, refunds of premiums and unclaimed items of \$41,032 transferred to non-tax revenue—miscellaneous, Department of Finance, for a total of \$66,800,379; and an amount of \$1,186,443 transferred to non-tax revenue—miscellaneous, representing the amount of the fund in excess of the valuation of annuities outstanding as at March 31, 1968. The closing balance represented the actuarial value of outstanding contracts.

- N- 5 An Act to provide Retiring Allowances on a contributory basis to persons who have served as Members of Parliament provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (c) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (d) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year; and (e) interest at the rate of 4 per cent per annum, credited monthly by the Department of Finance. Debits consist of payments of annual allowances and withdrawal allowances.

Transactions in the account during the year are shown as an appendix to section 22 in volume II of this report.

- N- 6 This account pertains to the Canadian Forces Superannuation Act which replaced Part V of the Defence Services Pension Act and is credited with: (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions; and (d) interest at 4 per cent per annum on quarterly balances in the account. It is charged with pensions, allowances, gratuities and refunds of contributions.

During the current fiscal year gross credits to the account were \$198,104,413 and gross debits were \$51,853,044.

A statement showing the transactions in the Canadian forces superannuation account is shown as an appendix to section 24 in volume II of this report.

- N- 7 Part II of the Public Service Superannuation Act, c. 47, 1952-53, as amended, which came into effect January 1, 1955, provided for payment of supplementary death benefits to members of the regular forces except those who were members on July 1, 1954, and elected not to become participants on or before November 1, 1954. The Statute Law (Superannuation) Amendment Act 1966, c. 44, Statutes of 1966-67, provided for deletion of references to service personnel from Part II of the Public Service Superannuation Act and added Part III to the Canadian Forces Superannuation Act effective August 1, 1966. It continues to provide that regular force participants who have been members of the regular forces substantially without interruption for 5 years or more and who cease to be members of the regular force, may within 30 days after that time elect to continue to be participants. The account is authorized to be credited with: (a) contributions by participants; (b) government's contribution (one sixth of benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution; and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year gross credits to this account were \$2,783,849 and gross debits were \$1,839,900.

A statement showing the transactions in the regular forces death benefit account is shown as an appendix to section 24 in volume II of this report.

- N- 8 The Canada Pension Plan Act, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability pensions from May 1970. The account is authorized to be credited with (a) all amounts received under this act as or on account of contributions or otherwise; (b) interest received from securities of the Canada pension plan investment fund, short term notes, from the average daily operating balance; (c) the share of payments by the Canada pension plan made in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule N—*Continued*

Annuity, Insurance and Pension Accounts—*Continued*

plan that are required to be charged to the Canada pension plan account; (c) payments that are required to be charged to the Canada pension plan account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this act, under the authority of parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were \$665,267,000. As at March 31, 1968 securities totalling \$1,280,788,000 were recorded in the asset account "Canada pension plan investment fund", details of which appear in schedule E of this section.

During the fiscal year, gross credits to the account were \$684,657,756 and gross debits were \$12,784,078. A statement showing details of revenue and expenditure is given in section 27 in volume II of this report.

- N- 9 The Old Age Security Act, c. 200, R.S., as amended, which came into effect January 1, 1952, provides for a monthly pension of \$76.50 (\$75.00 up to January 1, 1968) to persons sixty-eight years of age or over who meet certain residence requirements, and for the progressive lowering of the age at which the pension becomes payable, namely, in January 1968 to persons sixty-seven and over, in 1969 to persons sixty-six and over, and in 1970 to persons sixty-five and over. Once having qualified, a pensioner may leave Canada and receive pension payments outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for at least twenty-five years subsequent to attaining the age of twenty-one, payment outside of Canada may continue indefinitely. Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, the maximum supplement being \$30.60 effective January 1, 1968, which is 40 per cent of the basic monthly old age security pension. During 1967-68 the net payments attributable to the guaranteed income supplement totalled \$234,835,151 compared with basic old age security pensions totalling \$1,153,283,794. The amount of the supplement is included in the monthly old age security pension cheque. Pensions paid under the Old Age Security Act are paid out of the consolidated revenue fund and charged to the old age security fund. Credited to the old age security fund are amounts equal to the following taxes which are imposed under the Old Age Security Act: (a) a sales tax of 3 per cent; (b) a personal income tax of 4 per cent not to exceed \$240 per annum; and (c) a tax of 3 per cent on corporate profits. If the Minister of Finance is of the opinion that the balance in the old age security fund is or will be less than the amount required to pay the pensions payable under the act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Details of transactions in the old age security fund follow:

	Debit	Credit
Balance, March 31, 1967.....		429,592,180
Income taxes—		
Individual.....		800,100,000
Corporation.....		150,000,000
Sales tax.....		544,516,014
Old age security payments.....	1,388,118,945	
Balance, March 31, 1968.....	536,089,249	
	<u>\$1,924,208,194</u>	<u>\$1,924,208,194</u>

- N-10 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, c. 34, 1959, s. 31, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions \$341,327, interest for the year ended March 31, 1968, credited hereto by the Department of Finance \$313,382 and interest collected from contributors in respect of delayed payments \$681. Debits are withdrawals of contributions \$381,033 and pensions to dependents \$82,454.

- N-11 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act, c. 34, 1959. A statement showing the transactions in this account is shown as an appendix to section 38 in volume II of this report.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act, c. 32, 1959—see section 41 in volume II of this report.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT
OF ASSETS AND LIABILITIES—Continued

Schedule N—Continued

Annuity, Insurance and Pension Accounts—Continued

N-12 Under authority of Part VI of the Canada Shipping Act, c. 29, R.S., as amended, each pilotage authority shall, within its district, have power, by by-laws confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contribution at the present time are: Saint John, 14 per cent; Montreal, 10 per cent. The Halifax Pilotage District discontinued contributions to the fund effective July 1, 1966.

The account was credited with \$803,731 during the fiscal year, with debits amounting to \$448,059. Securities held in trust in connection with these accounts amounted to \$3,662,300 and are recorded as a contra account under the asset category "securities held in trust".

N-13 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of Crown companies and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada immediately following return and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto. During the current fiscal year contributions amounted to \$1,005,748 and payments were \$998,638.

N-14 The public service death benefit account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act, c. 47, 1952-53, as amended. A statement of the transactions in the account during the current fiscal year is shown as an appendix to section 41 of volume II of this report.

N-15 The public service superannuation account is operated under the Public Service Superannuation Act, c. 47, 1952-53, as amended, which was proclaimed to come into effect January 1, 1954. A statement of the transactions in the public service superannuation account during the current fiscal year is shown as an appendix to section 41 of volume II of this report.

N-16 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the public service superannuation account, transfers to that account.

N-17 The following summary provides further information:

	Cr. balance Mar. 31, 1968	Cr. balance Mar. 31, 1967	Net increase or decrease (—)
Unemployment insurance fund	320,270,171	280,468,810	39,801,361
Less—Investments in bonds and accrued interest —	303,873,125	—266,624,613	—37,248,512
Liability of the Government to the Unemployment Insurance Commission	\$ 16,397,046	\$ 13,844,197	\$ 2,552,849

The balance of \$16,397,046 represents funds on deposit with the Government of Canada by the Unemployment Insurance Commission. See appendix to section 42 in volume II of this report for the statement of position of the unemployment insurance fund as at March 31, 1968, and statement of receipts and disbursements for the year ended March 31, 1968.

N-18 This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of world war 1. The account was credited with the amount received as premiums and an amount of \$378,130 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1967 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to \$1,059,894 and gross credits were \$433,323.

N-19 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended, which relates to life insurance for veterans of world war 2. The account was credited with the amount received as premiums and an amount of \$1,006,250 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1967 and debited with disbursements for death benefits and cash surrender values. Gross debits amounted to \$2,504,905 and gross credits were \$3,159,734.

N-20 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were no fire losses during the fiscal year 1967-68.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule N—*Concluded*

Annuity, Insurance and Pension Accounts—*Concluded*

- N-21 The Veterans' Land Act, c. 280, R.S., as amended by c. 66, 1953-54, section 56, provides for the establishment of the veterans' land act insurance account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as one eighth of the insurance fee that has been included in the amount of such mortgage which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to \$2,160.

SCHEDULE O

Undisbursed Balances of appropriations to Special Accounts

- O- 1 This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payment of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

The amount of \$50,000,000 was transferred to this account under authority of the sub-vote for "international development assistance" of Department of External Affairs vote 35. During the fiscal year expenditures amounted to \$46,639,393 leaving a balance of \$64,846,143 in the account as at March 31, 1968.

A statement showing the transactions in the account is included as an appendix to section 12 in volume II of this report.

- O- 2 This account was established under the authority of section 5 of the Area Development Incentives Act, c. 12, Statutes of 1965. The purpose of this act is to provide incentives for the development of industrial employment opportunities in designated areas in Canada and to effect certain related amendments to the Income Tax Act.

Department of Industry vote 15e, Appropriation Act No. 4, 1966 provides that the amount authorized by section 5 (1) of the Area Development Incentives Act may be credited to the area development account from time to time as required, notwithstanding section 5 (3) of the act, and to authorize payments out of the consolidated revenue fund up to the amounts credited to the account; and to authorize total commitments in respect of development grants under the act in the current and subsequent fiscal years not exceeding \$100,000,000.

Total commitments were increased to an amount not exceeding \$200,000,000 under authority of vote 15c, Appropriation Act No. 9, 1966 and vote 15g, Appropriation Act No. 2, 1967.

The fund was further increased this year by Department of Industry vote 25c as follows:

Vote 25c Amount to be credited to the area development account established by sub-section 1 of section 5 of the Area Development Incentives Act and to authorize, notwithstanding section 30 of the Financial Administration Act, an increase to \$275,000,000 in the total amount of commitments in the current and subsequent fiscal years for development grants under the said act. \$ 11,000,000

During the year \$15,350,598 was transferred from the statutory vote and grants were made in the same amount.

- O- 3 Section 11 of the National Defence Act, c. 184, R.S., as amended, provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been declared surplus and that is not immediately required for the use of the Canadian forces or the Defence Research Board or for any other purposes under this act, for sale to such countries on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the consolidated revenue fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. Proceeds of such sales amounting to \$369,205 were credited to the account and this amount represents gross credits for the fiscal year. Charges totalling \$368,434, represent gross debits for the current year, were applicable to the Canadian forces.
- O- 4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment; and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000, this amount was increased to

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

SCHEDULE O—*Continued*

Undisbursed Balances of Special Accounts—*Continued*

\$10,000,000 under authority of Department of National Defence vote 48, Appropriation Act No. 5, 1967. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$8,845,675 representing revenues from the sale of surplus materials, supplies and equipment \$6,652,467 and the sale of surplus buildings, works and land \$2,193,208 of which \$139,109 is applicable to 1965-66 and \$2,054,099 to 1967-68. Gross debits for the fiscal year were \$2,096,504 representing cost of materials and supplies and equipment \$509,282 and cost of buildings, works and land \$1,587,222.

- O- 5 Section 8(1) of the National Gallery Act, c. 186, R.S., provides for a special account in the consolidated revenue fund called the national gallery purchase account to which any money appropriated by parliament in any fiscal year for the purpose of acquiring works of art is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of works of art including any costs in connection therewith. An amount of \$1,100,000 provided through National Gallery of Canada vote 1 was credited hereto and expenditure totalled \$753,405. (See also appendix to section 26 in volume II of this report.)
- O- 6 Section 12(1) of the National Library Act, c. 330, R.S., provides for a special account in the consolidated revenue fund called the national library purchase account to which any money appropriated by parliament in any fiscal year for the purpose of acquiring books for the national library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. An amount of \$250,000 provided through National Library vote 5 was credited hereto. Expenditures during 1967-68 for acquisition of books, including costs in connection therewith, were \$174,644.
- O- 7 Section 16 (1) of the National Capital Act, c. 37, 1958, established this fund and provided that the balance of the national capital fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1968 \$112,815,500 has been credited to the fund including \$14,650,000 credited in the current year and charged to Department of Public Works vote 65. Advances made to the commission out of the fund to date were \$112,815,500 including \$14,650,000 in the current year, leaving a nil balance at March 31, 1968.
- O- 8 This fund was established under authority of section 10 of the Centennial of Canadian Confederation Act, c.60, 1961, as amended, which made provision to credit thereto amounts appropriated by parliament for the purposes of the fund. Payments from the fund were for the purpose of making grants to any province or to any organization, the objects of which were similar to the objects of the commission, for the observance of the Centennial of Confederation of Canada.

The commission may, if it sees fit, accept any property by way of gift, bequest or devise and may, notwithstanding anything in this act, expend, administer or dispose of any such property for the purpose of this act subject to the terms if any, upon which such property was given, bequeathed or devised to the commission.

The fund was established by Privy Council vote 55, Special Appropriation Act 1963, in the amount of \$1,000,000 and was subsequently increased to \$29,000,001 by Privy Council vote 55, Appropriation Act No. 5, 1963, Privy Council votes 30 and 30a, Appropriation Acts Nos. 1 and 6, 1964, respectively, Secretary of State vote 35, Appropriation Act No. 1, 1965 and by Secretary of State vote 45, Appropriation Act No. 9, 1966. The above amount was further increased in the current year by Appropriation Acts No. 6 and No. 7, 1967 as follows:

Votes 45 and 45a Payment to the Centennial of Confederation fund to enable grants to be made to the provinces for local projects of a lasting nature (the total of such grants made from the said fund not to exceed \$18,935,000) and to enable grants to be made to the provinces for projects included in the Federal-Provincial Confederation Memorial Program.....	\$ 13,235,000
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Payments out of the fund during this year amounted to \$10,696,218.

- O- 9 This fund was established under authority of section 265 of the Railway Act, c.234, R.S., as amended, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as the railway grade crossing fund".

The sums are to be applied by the Canadian Transport Commission solely towards the cost, not including maintenance and operation, of work actually done in respect of existing crossings at rail level; of reconstruction and improvement of grade separations at crossings in existence on June 28, 1955, and of placing reflective markings on the sides of railway cars.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

Schedule O—*Concluded*

Undisbursed Balances of Special Accounts—*Concluded*

The total amount that may be applied during the twelve-year period from January 31, 1958, towards the cost of (a) placing reflective markings on the sides of railway cars shall not exceed 80 per cent of such cost; (b) in the case of a crossing at rail level the aggregate of 80 per cent of the cost (except for relocation of a public utility plant that is part of the work) or \$500,000 for any one crossing whichever is the lesser and 80 per cent of the cost of such relocation; and (c) in the case of reconstruction and improvement of a grade separation, the aggregate of 50 per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or \$250,000 for any one crossing, whichever is the lesser, and 50 per cent of the cost of such relocation.

Under the provisions of the act any amount to the credit of the fund, together with the sum of \$5,000,000 which is to be appropriated in each fiscal year, is to be applied towards the cost of work actually done in respect of crossings.

In addition a further sum of \$10,000,000 was credited to the fund during the current fiscal year (see Department of Transport vote 57) as a special contribution for the general purposes of the fund and to provide for an increased number of applications for railway grade separation projects.

No amount shall be applied unless a crossing has been in existence at least three years prior to the making of the order by the board.

During the current year the fund was credited with a sum of \$15,000,000 and debited with expenditures amounting to \$15,770,147. Outstanding commitments as at March 31, 1968, amounted to \$53,475,738.

SCHEDULE P

Provision for Estimated Premium on Redemption of Bonds

P-1 This account records the estimated amount of the prorated provision to March 31, 1968 for the premium due at maturity on the then outstanding 1959 series of Canada savings bonds. The balance of \$19,638,889 in the account at March 31, 1968 increased by \$2,333,333 during the year.

P-2 This account records the estimated amount of the prorated provision to March 31, 1968 for the special compound interest feature applicable to the Canada savings bonds, centennial series and series 22.

The balance of \$5,366,327 in the account at March 31, 1968 for the centennial series increased by \$2,678,827 during the year and an amount of \$1,036,043 was set-up for series 22.

SCHEDULE Q

Deferred Credits

Q-1 This is the offsetting credit for an amount included in the asset account under the schedule "loans to, and investments in, Crown corporations".

Q-2 *Renfrew Aircraft and Engineering Company Limited*—This account was set up to record the deferred revenue from the sale of Crown-owned land and buildings as shown in active assets under the schedule "other loans and investments". As a payment is received and credited to the active asset, an entry is made to charge this account and to credit non-tax revenue—proceeds from sales.

Q-3 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under the schedule "other loans and investments". Gross debits amounted to \$14,516,899 and gross credits to \$14,476,138.

Q-4 This is the offsetting credit for amounts included in the asset accounts under the schedule "other loans and investments—loans to provinces".

Q-5 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in the schedule "loans to national governments".

Q-6 This is the offsetting credit for an amount included in the asset account under the schedule "other loans and investments—miscellaneous".

Q-7 This account records the unamortized premium on loans CT21, CT23 and F6. During the current fiscal year debits to this account were \$355,985 which was used to reduce the interest on the public debt. The residual in this account represents the balance to be credited to interest on public debt in future years.

Q-8 This is the offsetting credit for amounts included in the asset accounts under the schedule "loans to, and investments in, Crown corporations" and the schedule "other loans and investments—loans to provinces".

Q-9 These accounts reflect offsetting credits to asset accounts for deferred interest for The St. Lawrence Seaway Authority and Nanaimo Harbour Commissioners recorded in the schedule "loans to, and investments in, Crown corporations", and the schedule "other loans and investments", respectively.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

SCHEDULE R

Suspense Accounts

- R- 1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- R- 2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.
- R- 3 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1967 inclusive.
- R- 4 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- R- 5 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefor. In 1967-68 an amount of \$23,749 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.
- R- 6 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In 1967-68 an amount of \$226 representing drafts unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.
- R- 7 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.
- R- 8 When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.
- R- 9 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of; and of customs duty and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken to account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.
- R-10 P.C. 1958-146, January 25, 1958, authorized the general radio regulations which provide that applications for a first licence for a private commercial broadcasting station licence be accompanied by a deposit of \$100 or \$500 depending on the power of the station. The amounts so received are credited to this account pending approval of the Board of Broadcast Governors and the issuance of an order in council in accordance with the Broadcasting Act or the rejection of the application. The deposits are then either transferred to non-tax revenue—privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with \$32,050 in the current year and debits amounted to \$27,356.
- R-11 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The amount of \$71 will be transferred to revenue in the fiscal year 1968-69.

SCHEDULE S

Unmatured Debt

- S- 1 Subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.
- S- 2 Subject to redemption at the option of the government as a whole at 100 and interest on 60 days notice on June 15, 1967 or at any time thereafter.
- S- 3 Subject to redemption at the option of the government on 60 days notice on September 15, 1966 or at any time thereafter.
- S- 4 Non-callable.
- S- 5 Matured November 1, 1967.

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

Schedule S—Continued

Unmatured Debt—Continued

- S- 6 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1967-68.
- S- 7 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1967-68 was \$376,694; redemptions were \$458,077,644.
- S- 8 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1968 represents net issue from November 1, 1967 to March 31, 1968.
- S- 9 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.
- S-10 Subject to redemption at the option of the government, as a whole or in part by lot at 100 and interest on 60 days notice on June 1, 1974 or at any time thereafter.
- S-11 Matured October 1, 1967.
- S-12 Non-callable. Decrease was due to cancellation \$45,000,000; balance of \$205,000,000 matured January 15, 1968.
- S-13 Non-callable. Decrease was due to cancellation \$32,000,000; balance of \$98,000,000 matured January 15, 1968.
- S-14 Matured June 1, 1967.
- S-15 Matured April 1, 1967.
- S-16 Non-callable. Decrease was due to cancellation \$28,000,000; balance of \$97,000,000 matured January 15, 1968.
- S-17 Non-callable. The increase was due to a new issue of \$100,000,000 for cash.
- S-18 Non-callable. New issue for cash.
- S-19 Non-callable. May be exchanged on or before April 1, 1970 for 6% bonds maturing October 1, 1993, series F21. New issue of \$225,000,000 for cash.
- S-20 Non-callable. May be exchanged on or before December 1, 1972 for 6½% bonds maturing December 1, 1994, series F23. New issue of \$225,000,000 for cash.
- S-21 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with section 113 of the Canada Pension Plan Act).
- S-22 Redeemable on demand subject to 30 days notice at par plus accrued interest.
- S-23 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 1, 1953 at 103 per cent; thereafter to and including September 1, 1957 at 102½ per cent; thereafter to and including September 1, 1961 at 102 per cent; thereafter to and including September 1, 1965 at 101½ per cent; thereafter to and including September 1, 1968 at 101 per cent; thereafter to and including September 1, 1971 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Securities in the amount of U.S. \$15,107,000 (Can. \$16,331,876) were cancelled on December 1, 1967 and the balance of U.S. \$45,099,000 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- S-24 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at 103½ per cent; thereafter to and including September 15, 1957 at 103 per cent; thereafter to and including September 15, 1960 at 102½ per cent; thereafter to and including September 15, 1963 at 102 per cent; thereafter to and including September 15, 1966 at 101½ per cent; thereafter to and including September 15, 1969 at 101 per cent; thereafter to and including September 15, 1972 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Securities in the amount of U.S. \$9,940,000 (Can. \$10,745,935) were cancelled on December 1, 1967 and the balance of U.S. \$28,029,000 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- S-25 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102 per cent; thereafter to and including October 15, 1979 at 101½ per cent; thereafter to and including October 15, 1980 at 101 per cent; thereafter to and including October 15, 1981 at 100½ per cent; thereafter to and including October 15, 1982 at 100½ per cent; thereafter to and including October 15, 1983 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$240,000,000 have been converted at the official parity rate of \$1 U.S. =

EXPLANATORY NOTES TO THE SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Concluded

Schedule S—Concluded

Unmatured Debt—Concluded

\$1.08108 Can. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965, in a principal amount equal to U.S. \$2,500,000. During 1967-68, U.S. \$5,000,000 (\$5,405,400 Can.) was redeemed on the interest payment dates and securities in the amount of U.S. \$159,800,000 (Can. \$172,756,584) were cancelled on December 1, 1967 and the balance of U.S. \$75,200,000 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.

S-26 Balance at March 31, 1968 consisted of \$1,575,000,000 in three-month bills, \$780,000,000 in six-month bills and \$125,000,000 in a 364-day bill.

Contingent Liabilities

	Amount of guarantee	Amount outstanding
	\$	\$
Railway securities guaranteed as to principal and interest—		
Canadian National 5% due May 15, 1968.....	55,800,000	55,800,000
Canadian National 2½% due September 15, 1969.....	70,000,000	70,000,000
Canadian National 2½% due January 16, 1971.....	40,000,000	40,000,000
Canadian National 5½% due December 15, 1971.....	187,683,500	187,683,500
Canadian National 3¼% due February 1, 1974.....	200,000,000	200,000,000
Canadian National 2½% due June 15, 1975, U.S. \$6,000,000 ⁽¹⁾	6,486,486	6,486,486
Canadian National 5% due May 15, 1977.....	83,475,000	83,475,000
Canadian National 4% due February 1, 1981.....	300,000,000	300,000,000
Canadian National 5¼% due January 1, 1985.....	97,225,000	97,225,000
Canadian National 5% due October 1, 1987.....	156,511,000	156,511,000
	1,197,180,986	1,197,180,986
Other outstanding guarantees and contingent liabilities—		
Deposits maintained by the chartered banks in the Bank of Canada.....	Unstated	935,782,098
Loans made by lenders under Part IV of the National Housing Act, 1954, for home extensions and improvements ⁽²⁾	25,000,000	20,209,000
Insured loans made by approved lenders under the National Housing Act, 1954 ^{(2) (3)}	9,500,000,000	6,311,000,000
Liability for insurance and guarantees and other commitments with respect to long-term financing under sections 21 and 21A of the Export Credits Insurance Act ⁽²⁾	1,100,000,000	369,387,071
Loans made by chartered banks under the Farm Improvement Loans Act ⁽²⁾	117,348,000	99,657,000
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act ⁽²⁾	2,700,000	612,000
Loans made by chartered banks under the Small Businesses Loans Act ⁽²⁾	44,268,000	16,336,000
Loans made by chartered banks and credit unions under the Canada Student Loans Act ^{(2) (4)}	188,084,000	180,084,000
Notes issued by the Canadian Corporation for the 1967 World Exhibition.....	240,000,000	228,250,000
Loans made by chartered banks to the Canadian Wheat Board.....	505,000,000	141,414,000
		8,302,731,169
Loans maintained by approved lending institutions under National Housing Acts prior to 1954 Act.....	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾	Unstated	Indeterminate

⁽¹⁾ Converted at \$1.08108 Canadian official parity rate.

⁽²⁾ As of December 31, 1967.

⁽³⁾ As reported (in accordance with section 45, National Housing Regulations) by approved lenders as of December 31, 1967.

⁽⁴⁾ Includes contingent liability in respect of alternative payments to non-participating province.

⁽⁵⁾ As of December 31, 1967, funds totalling \$4,059,134 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1967 rental contracts totalled \$12,909,000.

1967-68

PUBLIC ACCOUNTS

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STATEMENTS

OF

APPROPRIATIONS, EXPENDITURES AND REVENUE

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**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES
BY DEPARTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1968**

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward ⁽¹⁾
		\$	\$	\$	\$
1	Agriculture.....	281,156,870	277,066,204	4,090,666	
2	Atomic Energy.....	69,307,400	69,301,717	5,683	
3	Auditor General's Office.....	2,269,000	2,268,666	334	
4	Board of Broadcast Governors.....	1,300,800	1,033,551	267,249	
5	Canadian Broadcasting Corporation.....	143,960,000	143,283,051	676,949	
6	Central Mortgage and Housing Corporation.....	27,024,570	23,131,106	3,893,464	
7	Chief Electoral Officer.....	756,984	755,357	1,627	
8	Consumer and Corporate Affairs....	7,856,879	7,594,713	262,166	
9	Defence Production.....	40,367,094	35,499,257	4,867,837	
10	Dominion Bureau of Statistics.....	23,780,900	22,474,762	1,306,138	
11	Energy, Mines and Resources.....	154,030,901	138,113,503	15,917,398	
12	External Affairs..... ⁽²⁾	221,185,571	215,748,898	3,037,884	2,398,789
13	Finance..... ⁽³⁾	2,154,763,619	2,148,835,325	935,780	4,992,514
14	Fisheries.....	52,902,742	51,740,982	1,161,760	
15	Forestry and Rural Development....	83,791,625	81,062,602	2,729,023	
16	Governor General and Lieutenant-Governors.....	986,103	959,867	26,236	
17	Indian Affairs and Northern Development.....	241,625,645	231,436,114	6,482,473	3,707,058
18	Industry.....	131,868,253	118,198,390	13,669,863	
19	Insurance.....	1,907,364	1,904,188	3,176	
20	Justice.....	15,773,368	15,354,385	418,983	
21	Labour.....	12,794,579	10,879,841	1,914,738	
22	Legislation.....	18,507,495	18,305,865	201,630	
23	Manpower and Immigration..... ⁽⁴⁾	469,963,404	421,593,934	24,355,934	24,013,536
24	National Defence.....	1,758,327,208	1,753,482,388	4,844,820	
25	National Film Board.....	9,324,500	9,323,211	1,289	
26	National Gallery of Canada.....	2,953,000	2,949,577	3,423	
27	National Health and Welfare.....	1,497,257,115	1,488,295,126	8,961,989	
28	National Research Council including the Medical Research Council.....	122,380,000	121,748,623	631,377	
29	National Revenue.....	118,755,588	115,058,155	3,697,433	
30	Post Office.....	306,741,839	301,845,593	4,896,246	
31	Privy Council.....	13,242,737	12,483,776	758,961	
32	Public Archives and National Library.....	3,655,000	3,592,229	62,771	
33	Public Printing and Stationery....	4,910,574	4,874,166	36,408	
34	Public Service Commission.....	14,908,101	13,390,368	1,517,733	
35	Public Service Staff Relations Board.....	1,083,000	982,686	100,314	
36	Public Works.....	321,617,010	308,599,166	13,017,844	
37	Secretary of State..... ⁽⁵⁾	195,043,626	189,882,484	5,161,142	
38	Solicitor General.....	161,542,359	153,459,858	8,082,501	
39	Trade and Commerce.....	94,759,805	81,383,082	1,025,959	12,350,764
40	Transport.....	622,639,497	606,933,126	14,978,237	728,134
41	Treasury Board.....	173,841,519	158,573,075	15,268,444	
42	Unemployment Insurance Commission.....	111,971,544	107,150,238	4,821,306	
43	Veterans Affairs.....	416,419,804	400,814,912	15,604,892	
		⁽⁶⁾ 10,109,254,992	9,871,364,117	189,700,080	48,190,795

⁽¹⁾ Available for expenditure in subsequent fiscal years: Department of External Affairs vote 35, \$2,398,789, Department of Finance vote 46c, \$3,919,419 and vote 50, \$1,073,095, Department of Indian Affairs and Northern Development vote 30, \$3,707,058, Department of Manpower and Immigration vote 6b, \$21,013,536 and vote 10, \$3,000,000, Department of Trade and Commerce vote 35c, \$12,350,764, and Department of Transport vote 95a, \$23,138 and vote 100a \$704,996.

⁽²⁾ Includes \$4,005,222 carried forward from vote 35, Department of External Affairs 1966-67 estimates.

⁽³⁾ Includes \$3,124,311 carried forward from vote 50b, Department of Finance 1966-67 estimates.

⁽⁴⁾ Includes \$44,030,799 carried forward from vote 6c, Department of Manpower and Immigration 1966-67 estimates.

⁽⁵⁾ Includes \$1,321,000 carried forward from vote 27a, Department of the Secretary of State 1966-67 estimates.

⁽⁶⁾ In addition, parts of appropriations in the amount of \$163,248 in respect of the Department of Agriculture and expenditures in a similar amount were transferred to "other loans and investments".

H. R. BALLS,
Comptroller of the Treasury.

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1968.

A. M. HENDERSON,
Auditor General.

APPROPRIATIONS AND EXPENDITURES BY DEPARTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1968

(with comparative expenditures for the preceding fiscal year)

<u>Vote</u>	<u>1967-68 Appropriations</u>	<u>1967-68 Expenditures</u>	<u>1966-67 Expenditures</u>
	\$	\$	\$
Agriculture			
<i>Details of expenditure and revenue are given in section 1 of volume II</i>			
Stat. Minister of Agriculture—salary and motor car allowance.	16,999 92	16,999 92	16,999 92
ADMINISTRATION			
1 Departmental administration including the Canadian agricultural services co-ordinating committee, contributions to the commonwealth agricultural bureaux, and a contribution to the agricultural economics research council in an amount equal to one-half the contributions to the council from other sources during the fiscal year but not exceeding \$50,000.....	6,652,800 00	6,453,503 12	4,871,442 60
RESEARCH			
5 Administration, operation and maintenance including Canada's fee for membership in the international society for horticultural science, an amount of \$625,000 for grants in aid of agricultural research in universities and other scientific organizations in Canada and the costs of publishing departmental research papers as supplements to the <i>Canadian Entomologist</i>	\$ 33,845,800 00		
5c To extend the purposes of vote 5 of the main estimates for 1967-68 to include a contribution of \$10,000 to the Town of Kapuskasing towards construction of a road.....	1 00		
Transfer from Treasury Board vote 5 contingencies.....	365,600 00		
	34,211,401 00	33,801,081 43	31,203,128 74
10 Construction or acquisition of buildings, works, land and equipment.....	6,000,000 00	5,894,178 41	4,249,661 97
	40,211,401 00	39,695,259 84	35,452,790 71
PRODUCTION AND MARKETING			
<i>Administration</i>			
15 Administration, operation and maintenance including the administration of the Agricultural Stabilization Act, and contributions to assist in the marketing of agricultural products subject to the approval of Treasury Board.....	3,161,200 00	3,151,349 37	2,597,962 88
17 Grants, contributions and subsidies as detailed in the estimates.....	\$109,000,000 00		
17c.....	32,174,000 00		
	141,174,000 00	141,170,138 61	94,774,851 45
Transfer from Treasury Board vote 5 contingencies— To provide funds for payments to eligible producers for manufacturing milk and cream delivered to plants during the 1964-65 production year.....	209 00	208 43	
Stat. Contributions to the provinces under the Crop Insurance Act.....	2,631,983 47	2,631,983 47	1,270,003 92

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Agriculture—Continued			
<i>Animal and Animal Products</i>			
20 Administration, operation and maintenance including Canada's fee for membership in the international dairy federation.....	7,950,300 00	7,818,028 77	7,515,093 74
25 Grants, contributions and subsidies in the amounts and subject to the terms specified in the sub-vote titles listed in the details of the estimates.....	12,922,200 00	13,739,194 07*	12,243,794 91
<i>Plant and Plant Products</i>			
30 Administration, operation and maintenance.....	8,271,900 00	7,882,226 86	7,328,782 04
35 Grants, contributions and subsidies as detailed in the estimates.....\$ 268,000 00			
35a.....	65,000 00		
35c.....	326,565 00		
	659,565 00	634,256 82	13,029,311 38
	176,771,357 47	177,027,386 40	138,759,800 32
HEALTH OF ANIMALS			
40 Administration, operation and maintenance including Canada's fee for membership in the office international des epizooties and authority, notwithstanding the Financial Administration Act, to spend revenue received during the year from packers requiring special services.....\$ 16,132,800 00			
40c.....	249,000 00		
Transfer from Treasury Board vote 5 contingencies.....	351,000 00		
	16,732,800 00	16,672,516 42	15,277,331 86
45 Grants, contributions and subsidies as detailed in the estimates.....\$ 1,381,000 00			
45c.....	585,600 00		
	1,966,600 00	1,908,540 11	839,591 13
	18,699,400 00	18,581,056 53	16,116,922 99
BOARD OF GRAIN COMMISSIONERS			
Stat. Salaries of the Commissioners.....	67,593 23	67,593 23	52,999 80
50 Administration, operation and maintenance including Canada's fee for membership in the international association of cereal chemistry and authority to purchase screenings.....	8,128,200 00	7,577,856 13	7,663,793 94
51 Construction or acquisition of buildings, works, land and equipment.....	2,267,000 00	2,061,128 16	90,276 10
	10,462,793 23	9,706,577 52	7,807,069 84
LAND REHABILITATION, IRRIGATION AND WATER STORAGE PROJECTS			
Irrigation and water storage projects in the western provinces including the South Saskatchewan River project, the Prairie Farm Rehabilitation Act program, land protection, reclamation and development.			
55 Administration, operation and maintenance including Canada's fee for membership in the international commission on irrigation and drainage\$ 9,688,000 00			
Less: transfer to other loans and investments.....	253 19		
	9,687,746 81	9,307,566 60	9,160,349 67

*The excess of expenditures over appropriations was authorized by Appropriation Act No. 10, 1964.

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Agriculture—<i>Concluded</i>			
LAND REHABILITATION, IRRIGATION AND WATER STORAGE PROJECTS— <i>Concluded</i>			
60 Construction or acquisition of buildings, works, land and equipment.....	\$ 14,645,000 00		
Less: transfer to other loans and in- vestments.....	162,994 82		
	14,482,005 18	12,198,202 89	15,851,309 94
	24,169,751 99	21,505,769 49	25,011,659 61
CANADIAN DAIRY COMMISSION			
65 Administration, operation and mainte- nance.....	\$ 208,700 00		
65c.....	48,000 00		
Transfer from Treasury Board vote 5 contingencies.....	5,400 00		
	262,100 00	260,208 75	37,812 82
FARM CREDIT CORPORATION			
70 Estimated amount required to provide for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1968.....	3,900,000 00	3,809,176 32	2,578,740 54
GENERAL			
Stat. Exchequer Court awards.....	9,750 34	9,750 34	
Stat. Refunds of amounts credited to revenue in previous years.....	516 24 10,266 58	516 24 10,266 58	3,856 57 3,856 57
Total.....	281,156,870 19	277,066,204 47	230,657,095 92

Atomic Energy

*Details of expenditure and revenue are given
in section 2 of volume II*

ATOMIC ENERGY CONTROL BOARD

1 Administration expenses of the Atomic Energy Control Board.....	307,400 00	301,717 35	244,735 53
5 Grants for researches and investigations with respect to atomic energy.....	2,500,000 00 2,807,400 00	2,500,000 00 2,801,717 35	2,000,000 00 2,244,735 53

ATOMIC ENERGY OF CANADA LIMITED
(RESEARCH PROGRAM)

10 Current operation and maintenance, including expend- able research equipment.....	56,883,000 00	56,883,000 00	47,691,146 24
15 Construction or acquisition of buildings, works, land and equipment.....	9,617,000 00 66,500,000 00	9,617,000 00 66,500,000 00	10,292,200 00 57,983,346 24
Total.....	69,307,400 00	69,301,717 35	60,228,081 77

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Auditor General's Office			
<i>Details of expenditure and revenue are given in section 3 of volume II</i>			
Stat. Salary of the Auditor General (chap. 116, R.S. as amended).....	30,000 00	30,000 00	31,666 63
1 Salaries and expenses of office.....\$ 2,217,000 00			
Transfer from Treasury Board vote 5			
contingencies..... 22,000 00	2,239,000 00	2,238,665 70	2,027,010 81
Total.....	2,269,000 00	2,268,665 70	2,058,677 44

Board of Broadcast Governors*Details of expenditure and revenue are given
in section 4 of volume II*

1 Salaries and other expenses.....\$ 1,040,800 00			
1c..... 35,000 00			
Transfer from Treasury Board vote 5			
contingencies..... 225,000 00	1,300,800 00	1,033,551 30	601,813 55

Canadian Broadcasting Corporation*Details of expenditure and revenue are given
in section 5 of volume II*

1 Grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service.....	140,147,000 00	139,502,699 31	112,402,865 31
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INTERNATIONAL BROADCASTING SERVICE

5 International broadcasting service including authority to credit to the appropriation revenue from the rental of facilities in Montreal, Sackville and Vancouver to an amount of \$470,000 and to re-expend these moneys for the purposes of the international broadcasting service.....	3,813,000 00	3,780,351 24	2,840,208 03
Total.....	143,960,000 00	143,283,050 55	115,243,073 34

Central Mortgage and Housing Corporation(included in the estimates of the Department
of Labour)*Details of expenditure and revenue are given
in section 6 of volume II*

35 To reimburse Central Mortgage and Housing Corporation for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewerage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for net losses resulting from the sale of mortgages from its portfolio.....	25,300,000 00	21,406,536 44	18,813,184 11
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APPROPRIATIONS AND EXPENDITURES—*Continued*

<u>Vote</u>	<u>1967-68</u> <u>Appropriations</u>	<u>1967-68</u> <u>Expenditures</u>	<u>1966-67</u> <u>Expenditures</u>
	\$	\$	\$
Central Mortgage and Housing Corporation—<i>Concluded</i>			
Stat. Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, c. 23, 1953-54, as amended.....	1,724,569 88	1,724,569 88	1,309,767 63
Total.....	27,024,569 88	23,131,106 32	20,122,951 74

Office of the Chief Electoral Officer

*Details of expenditure and revenue are given
in section 7 of volume II*

Stat. Expenses of elections including the salary of the Chief Electoral Officer.....	611,084 45	611,084 45	753,174 69
1 Salaries and expenses of office.....\$ 140,900 00			
Transfer from Treasury Board vote 5 contingencies.....	5,000 00		
	145,900 00	144,272 75	165,866 65
Total.....	756,984 45	755,357 20	919,041 34

Consumer and Corporate Affairs
 (formerly Registrar General)

*Details of expenditure and revenue are given
in section 8 of volume II*

Stat. Minister of Consumer and Corporate Affairs—salary and motor car allowance.....	16,858 25	16,858 25	
1 Departmental administration.....\$ 625,100 00			
1c.....	399,753 00		
	1,024,853 00	1,022,964 42	370,705 62
5 Bankruptcy Act—administration.....\$ 734,000 00			
5c.....	109,000 00		
	843,000 00	798,049 38	274,732 57
10 Combines Investigation Act—administration.....	1,241,200 00	1,171,454 87	1,022,925 54
15 Corporations branch.....	239,200 00	234,228 86	221,909 60
20 Patent division, copyright and industrial designs division and trade marks office including contributions to the international office for the protection of literary and artistic works and the international office for the protection of industrial property....\$ 4,158,500 00			
Transfer from Treasury Board vote 5 contingencies.....	145,000 00		
	4,303,500 00	4,226,173 73	3,593,643 36
25c Consumer affairs branch.....	175,000 00	111,715 93	
Stat. Refunds of amounts credited to revenue in previous years.....	13,267 36	13,267 36	45,116 22
Total.....	7,856,878 61	7,594,712 80	5,529,032 91

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Defence Production			
<i>Details of expenditure and revenue are given in section 9 of volume II</i>			
1 Departmental administration and (a) the care, maintenance and custody of standby defence plants, buildings, machine tools and production tooling; (b) grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and (c) the repair of office equipment for all government departments.....	25,669,000 00	23,736,586 44	23,475,421 85
5 Payments, subject to the approval of the Treasury Board, for capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, by Crown plants operated under lease or other management arrangement or by Crown companies under the direction of the Minister of Defence Production.....	200,000 00	56,042 19	161,711 58
6c Reimbursement of the Defence Production revolving fund established by section 16(1) of the Defence Production Act for losses sustained in the operation of the Crown-owned magnesium foundry at Haley, Ontario, prior to its sale in December, 1967.....	480,000 00	480,000 00	
7c Payment of the obligations of the Crown-owned magnesium foundry at Haley, Ontario, outstanding as of September 30, 1967.....	740,000 00	731,433 55	
8c Reimbursement of the Defence Production revolving fund established by section 16(1) of the Defence Production Act for losses sustained in the 1966-67 fiscal year in the disposition of strategic materials....	77,287 00	77,286 81	
9c Reimbursement of the supply service revolving fund established by loans, investments and advances vote L18e, Appropriation Act No. 4, 1966, for the supply of certain goods and services to federal government departments and agencies for the value of stores which have become obsolete or unserviceable.....	7,253 00	7,252 49	13,423 00
10c Reimbursement of the Queen's Printer's advance account for the value of stores which have become obsolete or unserviceable.....	996 00	995 07	36,678 00
Stat. Refunds of amounts credited to revenue in previous years.....	13,657 41 27,188,193 41	13,657 41 25,103,253 96	23,687,234 43
CANADA EMERGENCY MEASURES ORGANIZATION			
20 Administration and operation.....	3,229,300 00	2,758,703 03	3,150,732 65
25 Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances not exceeding in the aggregate the amounts of the shares of the governments of the provinces of the cost of joint programs.....	2,230,200 00	428,109 69	746,348 62
30 Grants to provinces and municipalities for civil defence and related purposes and authority to make recoverable advances in accordance with terms and conditions approved by the Treasury Board.....	5,200,000 00	4,797,379 16	5,345,265 22
<i>Expenditures from appropriations not required for 1967-68</i>			36 49
	10,659,500 00	7,984,191 88	9,242,382 98

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Defence Production—Concluded			
CROWN COMPANIES			
Canadian Arsenals Limited—			
40 Administration and operation.....	1 00		832,757 07
45 Construction, improvements and equipment.....	461,400 00	366,563 97	420,340 25
Canadian Commercial Corporation—			
50 Administration and operation.....	2,058,000 00	2,045,247 55	
	2,519,401 00	2,411,811 52	1,253,097 32
Total.....	40,367,094 41	35,499,257 36	34,182,714 73

Dominion Bureau of Statistics

*Details of expenditure and revenue are given
in section 10 of volume II*

1 Administration and operation including the fee for membership in the inter-american statistical institute and a contribution of \$500 to the international statistical institute.....	23,780,900 00	22,474,762 06	18,046,342 04
<i>Expenditures from appropriations not required for 1967-68</i>			8,589,079 30
Total.....	23,780,900 00	22,474,762 06	26,635,421 34

Energy, Mines and Resources

*Details of expenditure and revenue are given
in section 11 of volume II*

Stat. Minister of Energy, Mines and Resources—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
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ADMINISTRATION SERVICES

1 Departmental administration including the administration of the Explosives Act and Canada's fee for membership in the pan-american institute of geography and history.....\$ 4,315,000 00			
1c Departmental administration including grants and contributions as detailed in the estimates.....	144,000 00		
	4,459,000 00	4,454,994 12	3,388,505 20
5 Construction or acquisition of buildings, works, land and equipment including common-use field survey equipment.....	884,000 00	824,987 07	497,400 63
10 Contributions to the provinces, pursuant to agreements entered into with the approval of the Governor in Council by Canada with the provinces, to assist in the development of roads leading to resources.....	2,834,000 00	2,732,465 81	4,527,500 00
15 Subventions in respect to eastern coal under agreements entered into pursuant to the Atlantic Provinces Power Development Act.....	3,000,000 00	2,389,913 44	2,843,226 25
	11,177,000 00	10,402,360 44	11,256,632 08

FIELD AND AIR SURVEYS, MAPPING
AND AERONAUTICAL CHARTING

20 Administration, operation and maintenance including purchases of air photography, the expenses of the interdepartmental committee on air surveys, the expenses of the national advisory committee on control			
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APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Energy, Mines and Resources—<i>Continued</i>			
FIELD AND AIR SURVEYS, MAPPING AND AERONAUTICAL CHARTING— <i>Concluded</i>			
surveys and mapping, authority to make recoverable advances not exceeding the amount of the share of the United States Government of the cost of binding annual reports and maintaining boundary range lights and grants as detailed in the estimates.....	10,425,000 00	10,091,980 20	8,737,088 75
MARINE SURVEYS AND RESEARCH			
25 Administration, operation and maintenance including Canada's fee for membership in the international hydrographic bureau.....	13,624,000 00	11,544,863 99	9,055,362 52
30 Construction or acquisition of buildings, works, land and equipment.....	9,880,000 00	8,704,909 45	7,069,379 45
	23,504,000 00	20,249,773 44	16,124,741 97
GEOLOGICAL RESEARCH			
35 Administration, operation and maintenance including the expenses of the national advisory committee on research in geological sciences, Canada's share of the cost of the geological liaison office, British Commonwealth scientific conference, London, England, Canada's fee for membership in the international union of geological sciences and grants as detailed in the estimates.....	8,780,000 00	8,770,328 51	7,403,878 69
40 Construction or acquisition of buildings, works, land and equipment.....\$ 555,000 00			
40c..... 79,400 00			
	634,400 00	631,109 86	2,349,396 39
	9,414,400 00	9,401,438 37	9,753,275 08
MINING AND METALLURGICAL INVESTIGATIONS AND RESEARCH			
45 Administration, operation and maintenance including the expenses of the national advisory committee on research in mining and mineral processing, Canada's share of the cost of the commonwealth committee on mineral processing and \$100,000 for grants in aid of mining and mineral processing research in Canadian universities.....\$ 6,895,400 00			
Transfer from Treasury Board vote 5 contingencies..... 112,000 00			
	7,007,400 00	6,949,818 13	6,288,092 49
50 Construction or acquisition of buildings, works, land and equipment.....	686,600 00	638,494 69	561,765 42
	7,694,000 00	7,588,312 82	6,849,857 91
GEOGRAPHICAL SURVEYS AND RESEARCH			
55 Administration, operation and maintenance including the expenses of the Canadian permanent committee on geographical names, the national advisory committee on geographical research and the national committee for Canada of the international geographical union, Canada's fee for membership in the international geographical union and grants as detailed in the estimates.....	1,120,000 00	1,099,291 46	1,073,304 53

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Energy, Mines and Resources—Continued			
RESEARCH IN ASTRONOMY AND GEOPHYSICS			
60 Administration, operation and maintenance including the expenses of the national committee for Canada of the international astronomical union, Canada's fee for membership in the international astronomical union and grants and contributions as detailed in the estimates.....\$ 3,209,000 00			
Transfer from Treasury Board vote 5 contingencies.....	130,500 00		
	3,339,500 00	3,245,472 86	2,616,815 92
65 Construction or acquisition of buildings, works, land and equipment.....	2,674,000 00	2,164,927 08	2,769,561 40
	6,013,500 00	5,410,399 94	5,386,377 32
RESEARCH AND INVESTIGATIONS ON WATER RESOURCES			
70 Administration, operation and maintenance including Canada's share of the expenses of the international executive council, world power conference, a contribution to the Canadian council of resource ministers in an amount equal to one-third the aggregate contribution of the provinces but not exceeding \$55,000, the expenses of the Saskatchewan-Nelson Basin Board and the Atlantic Tidal Power Programming Board including recoverable expenditures relating thereto, grants as detailed in the estimates, and authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the shares of the Province of Manitoba and of the Province of Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....\$ 12,364,000 00			
70c To extend the purposes of Energy, Mines and Resources vote 70 of the main estimates for 1967-68 to include the contributions detailed in these estimates.....	1 00		
	12,364,001 00	8,797,040 60	4,739,423 35
75 Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the shares of provincial and outside agencies of the cost of hydro-metric surveys.....\$ 2,489,000 00			
75a.....	2,150,000 00		
	4,639,000 00	4,522,027 79	1,058,962 16
80 Contributions to the provinces towards the construction of dams and other works to assist in the conservation and control of water resources in accordance with agreements entered into between Canada and the provinces.....	10,172,000 00	6,875,777 54	9,220,926 44
	27,175,001 00	20,194,845 93	15,019,311 95
GENERAL			
Stat. Payments under the Emergency Gold Mining Assistance Act.....	15,199,764 59	15,199,764 59	14,959,890 71
85 Polar continental shelf project.....	1,791,000 00	1,617,873 04	1,899,084 82
Expenditures from appropriations not required for 1967-68		7,500 00	
	16,990,764 59	16,817,637 63	16,866,475 53

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Energy, Mines and Resources—Concluded			
DOMINION COAL BOARD			
90 Administration and investigations of the Dominion Coal Board.....	236,339 00	204,390 69	194,713 46
91a Acquisition of equipment for installation in the Princess colliery of the Nova Scotia Steel and Coal Company Limited in accordance with agreements to be entered into, with the approval of the Governor in Council by the Dominion Coal Board and the said companies..	2,000,000 00		
Stat. Payments in connection with the movements of coal under conditions prescribed by the Governor in Council and subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	22,571,550 24	22,571,550 24	22,369,824 16
92 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council in addition to the payments authorized for the current fiscal year by Mines and Technical Surveys, vote 75b, Appropriation Act No. 10, 1964, as amended by Mines and Technical Surveys vote 75d, Appropriation Act No. 2, 1966; additional amount required in 1967-68.....\$	7,765,661 00		
92c	4,636,900 00		
	12,402,561 00	10,832,465 29	15,411,411 00
	37,210,450 24	33,608,406 22	37,975,948 62
NATIONAL ENERGY BOARD			
95 Administration.....\$	1,500,000 00		
95c.....	115,000 00		
Transfer from Treasury Board vote 5 contingencies.....	19,000 00		
	1,634,000 00	1,576,270 57	1,128,350 50
CAPE BRETON DEVELOPMENT CORPORATION			
Stat. Payment to the corporation as authorized by section 19(1)(b) of the Cape Breton Development Corporation Act.....	1,655,785 37	1,655,785 37	
Total.....	154,030,901 12	138,113,502 31	130,188,364 16

External Affairs

Details of expenditure and revenue are given in section 12 of volume II

Stat. Secretary of State for External Affairs—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
1 Administration, operation and maintenance including payment of remuneration, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, in connection with the assignment by the Canadian Government of Canadians to the staffs of the international organizations detailed in the estimates and authority to make recoverable advances in amounts not exceeding in the aggregate the amounts of the shares of those organizations of such expenses, and authority, notwithstanding the Civil Service Act, for the appointment and fixing of salaries of commissioners (international commissions for supervision and control in Indo-China), secretaries and staff by the			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
External Affairs—Concluded			
Governor in Council; and authority, notwithstanding the Civil Service Act, for the appointment and fixing of salaries of high commissioners, ambassadors, ministers plenipotentiary, consuls, secretaries and staff by the Governor in Council; assistance and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....			
10	42,260,000 00	41,887,267 25	35,793,728 44
Construction, acquisition, or improvement of buildings, works, land, equipment and furnishings.....	\$ 5,085,000 00		
10c.....	1,464,000 00		
	6,549,000 00	6,442,374 21	3,081,667 95
15			
Assessments, grants, contributions and other payments to international (including commonwealth) organizations and international multilateral economic and special aid programs as detailed in the estimates, including authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January 1967, which is.....	\$ 34,437,700 00		
15c.....	1 00		
	34,437,701 00	32,050,761 71	30,870,536 89
Stat. Payments under the Diplomatic Service (Special) Superannuation Act, and pensions.....	41,540 89	41,540 89	46,250 59
Stat. Credits to the Government of India under a financial agreement entered into between the Government of Canada and the Government of India to finance the purchase in Canada of aircraft and associated spare parts and equipment.....	91,116 86	91,116 86	159,810 88
EXTERNAL AID OFFICE			
30			
Salaries and expenses.....	\$ 2,521,700 00		
30b.....	427,000 00		
	2,948,700 00	2,826,273 56	1,709,612 50
35			
Economic, technical, educational and other assistance as detailed in the estimates.....	\$130,100,000 00		
35b.....	139,000 00		
35c.....	100,000 00		
*35.....	4,005,222 04		
	134,344,222 04	131,944,890 89	148,564,307 96
INTERNATIONAL JOINT COMMISSION			
40			
Salaries and expenses of the commission and Canada's share of the expenses of studies, surveys and investigations of the commission.....	489,200 00	440,581 89	292,105 20
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years.....	7,090 50	7,090 50	7,448 74
Expenditures from appropriations not required for 1967-68.			9,931,717 75
Total.....	221,185,571 21	215,748,897 68	230,474,186 82

*This vote was included in 1966-67 appropriations.

APPROPRIATIONS AND EXPENDITURES—Continued

Vote		1967-68	1967-68	1966-67
		Appropriations	Expenditures	Expenditures
		\$	\$	\$
Finance				
<i>Details of expenditure and revenue are given in section 13 of volume II</i>				
Stat.	Minister of Finance—salary and motor car allowance...	16,999 92	16,999 92	16,999 92
ADMINISTRATION				
1	Departmental administration including administration of the guaranteed loans acts, the Inspector General of Banks' Office, and payments to provinces and grants as detailed in the estimates.....	3,806,600 00	3,515,044 31	2,985,837 66
Stat.	The Farm Improvement Loans Act.....	325,571 86	325,571 86	197,829 15
Stat.	The Fisheries Improvement Loans Act.....	600 00	600 00	536 07
Stat.	The Small Businesses Loans Act.....	214,625 48	214,625 48	140,378 42
Stat.	The Veterans' Business and Professional Loans Act...	869 36	869 36	
Stat.	Interest payments, liabilities under guaranteed loans, and alternative payments to provinces under the Canada Student Loans Act.....	5,806,242 59	5,806,242 59	2,929,971 24
3	Grant to the City of Ottawa toward the cost of the Civic Centre; the Government of Canada's share not to exceed \$1,000,000; amount required for 1967-68.....	400,000 00	400,000 00	600,000 00
4b	Grant to the endowment fund of the Vanier Institute of the Family—L'institut Vanier de la famille.....\$	533,021 00		
4c	.....	236,869 00		
		769,890 00	769,890 00	2,167,000 00
		11,324,399 29	11,032,843 60	9,021,552 54
PUBLIC DEBT CHARGES				
Stat.	Interest and annual amortization of bond discount, premiums and commissions.....	1,296,289,916 86	1,296,289,916 86	1,185,965,427 71
Stat.	Servicing costs and costs of issuing new loans.....	4,459,078 24	4,459,078 24	4,557,825 98
		1,300,748,995 10	1,300,748,995 10	1,190,523,253 69
PREMIUM, DISCOUNT AND EXCHANGE				
Stat.	Premium, discount and exchange.....	615,860 51	615,860 51	
SUBSIDIES AND OTHER PAYMENTS TO PROVINCES				
Stat.	Payments to provincial governments under the British North America Act, the Federal Provincial Fiscal Arrangements Act and other statutory authority....	730,810,554 25	730,810,554 25	509,570,727 96
5	Payments, computed in accordance with terms and conditions approved by the Governor in Council, to the government of each province, in respect of income tax paid by corporations whose main business is the distribution to or generation for distribution to the public of electrical energy, gas or steam; the said payments to be made in respect of such part of the income of the corporations for the taxation year ending in the calendar year 1965 (as determined under and for the purposes of the Income Tax Act) as is derived from the said distribution or generation in the province to which payment is made and in respect of similar income of such corporations for any taxation year ending in a calendar year prior to 1965 that was not taken into account in computing payments made in respect of that taxation year.....	6,700,000 00	6,700,000 00	5,952,086 00
		737,510,554 25	737,510,554 25	515,522,813 96

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Finance—Continued			
MUNICIPAL GRANTS			
10 Grants to municipalities in accordance with the Municipal Grants Act and regulations made thereunder, and grants to municipalities in lieu of redevelopment charges in accordance with terms and conditions prescribed by the Governor in Council.....	40,700,000 00	40,642,570 85	37,590,934 54
15 Grants to provinces in respect of a fiscal year commencing after December 31, 1966, and in respect of federal property situate therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act....	1,000,000 00 41,700,000 00	900,000 00 41,542,570 85	37,590,934 54
COMPTROLLER OF THE TREASURY			
20 Administration, including the administration of the Superannuation and Retirement Acts and recoverable expenditures on behalf of the Canada pension plan...	32,402,000 00	32,090,758 80	29,316,608 99
TARIFF BOARD			
Stat. Salaries of the members.....	155,651 85	155,651 85	147,519 83
25 Administration.....	358,000 00 513,651 85	304,296 32 459,948 17	274,336 87 421,856 70
ROYAL CANADIAN MINT			
30 Administration, operation and maintenance.....\$ 3,100,000 00			
30b.....	700,000 00		
Transfer from Treasury Board vote 5 contingencies.....	150,000 00		
	3,950,000 00	3,850,031 03	3,083,657 14
35 Construction or acquisition of equipment.....	150,000 00 4,100,000 00	147,030 96 3,997,061 99	134,154 39 3,217,811 53
MUNICIPAL DEVELOPMENT AND LOAN BOARD			
45 Administration.....	75,000 00	56,087 73	116,234 67
50e* To extend the purposes of Finance vote 50b, supplementary estimates (B), 1965-66 to authorize the Municipal Development and Loan Board in the current and subsequent fiscal years, notwithstanding sections 7 and 11 of the Municipal Development and Loan Act, in cases where a municipal project, in respect of which a loan is approved by the board under the Municipal Development and Loan Act,			
(a) is completed to the satisfaction of the board during the period commencing on April 1, 1966 and ending on September 30, 1966, to forgive payment of 25 per cent of the principal amount of the loan; and			
(b) is not completed on or before the 30th day of September, 1966, to forgive payment of 25 per cent of that portion of the principal amount of the loan that is made with respect to the cost, as			

*This vote was included in 1965-66 appropriations.

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Finance—Concluded			
MUNICIPAL DEVELOPMENT AND LOAN BOARD—Concluded			
	determined by the board, incurred on the project during the period commencing on April 1, 1966 and ending on September 30, 1966;		
	and to authorize the board to enter into an agreement for the purpose of implementing this provision with the government of any province with which an agreement has been entered into under section 7(2) of the Act, additional amount required.....		
46c	Further amount required in the current and subsequent fiscal years for the purposes of Finance votes 50b of Appropriation Act No. 2, 1966, and 50e of Appropriation Act No. 4, 1966, respecting the forgiveness of 25% of the amounts of the loans made to municipalities under the Municipal Development and Loan Act.....	3,124,311 34	3,124,311 34
			18,875,688 66
Stat.	Forgiveness of indebtedness in accordance with the terms of the Municipal Development and Loan Act.....	17,000,000 00	13,080,580 70
		1,173,802 67	22,766,100 66
		21,373,114 01	41,758,023 99
GENERAL			
Stat.	Payment of liabilities previously transferred to revenue.	131,882 04	131,882 04
Stat.	Cost of drawing moneys from the international monetary fund.....	2,126,062 50	2,126,062 50
Stat.	Write-off of assets.....	99 72	99 72
		2,258,044 26	64,260 20
SPECIAL			
50	Payments in the current and subsequent fiscal years to the government of each Commonwealth Caribbean country or territory of an amount which in respect of each such year is equal to the lesser of		
	(a) the amount of customs duties payable and collected on raw sugar imported into Canada from that country or territory during the calendar year ending in the fiscal years; or		
	(b) the amount determined by the Minister of Finance to be that country's or territory's pro rata share of an amount that would be equal to the customs duties payable and collected on 275,000 metric tons of raw sugar imported during the calendar year referred to in paragraph (a) from the Commonwealth Caribbean countries or territories;		
	estimated amount required for the current fiscal year.		
	2,200,000 00	1,126,904 95	
Expenditures from appropriations not required for 1967-68			8,577,138 68
Total.....			2,154,763,619 19
			2,148,835,324 84
			1,836,031,254 74

Fisheries

Details of expenditure and revenue are given in section 14 of volume II

Stat. Minister of Fisheries—salary and motor car allowance..	16,999 92	16,999 92	16,999 92
1 Departmental administration, including grants and contributions as detailed in the estimates.\$	1,966,000 00		
Transfer from Treasury Board vote 5			
contingencies.....	149,000 00		
	2,115,000 00	2,075,966 16	1,801,395 57

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Fisheries—Concluded			
FISHERIES MANAGEMENT AND DEVELOPMENT			
5 Operation and maintenance, including Canada's share of the expenses of the international commissions detailed in the estimates and of the costs of programs and projects shared jointly with the provinces and industry, and authority to make recoverable advances of amounts not exceeding in the aggregate the amount of the share of the international great lakes fishery commission of the cost of work on lamprey control and lamprey research.....\$ 21,000,000 00			
Transfer from Treasury Board vote 5 contingencies.....	739,000 00		
	21,739,000 00	21,098,562 25	19,121,722 99
10 Construction or acquisition of buildings, works, land and equipment including acquisition of land for the international pacific salmon fisheries commission as required by article VIII of the convention.....	5,339,000 00	5,123,565 79	5,046,785 74
15 Grants, contributions and subsidies in the amounts and subject to the terms specified in the sub-vote titles listed in the details of estimates.....\$ 4,130,000 00			
15b.....	3,350,000 00		
15c.....	1,065,000 00		
	8,545,000 00	8,508,397 92	3,672,692 98
Stat. Fishing bounty.....	159,843 10	159,843 10	159,540 30
17c Estimated amount required to recoup the fishing vessel indemnity account, the lobster trap indemnity account and the fixed fishing gear and shore installations indemnity account established under vote 540 of the Appropriation Act No. 5, 1955 and vote 527 of the Appropriation Act No. 6, 1956, to cover the net operating losses in the said accounts as at March 31, 1968.....	157,700 00	157,698 61	131,999 33
	35,940,543 10	35,048,067 67	28,132,741 34
FISHERIES RESEARCH BOARD OF CANADA			
20 Administration, operation and maintenance, including an amount of \$410,000 for grants for fisheries research and for scholarships and authority to provide free accommodation for the international north pacific fisheries commission.....	10,929,000 00	10,865,769 50	8,851,104 35
25 Construction or acquisition of buildings, works, land and equipment.....	3,900,000 00	3,732,979 90	2,669,074 84
	14,829,000 00	14,598,749 40	11,520,179 19
Stat. Refunds of amounts credited to revenue in previous years.....	1,198 51	1,198 51	35 00
Total.....	52,902,741 53	51,740,981 66	41,471,351 02

Forestry and Rural Development

*Details of expenditure and revenue are given
in section 15 of volume II*

Stat. Minister of Forestry and Rural Development—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
1 Departmental administration.....	1,714,500 00	1,566,740 73	1,288,243 97
3 Construction of extension to research laboratory in Pointe Claire, Quebec, for use by the Pulp and Paper Research Institute of Canada.....	253,000 00	252,053 56	749,442 28

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Forestry and Rural Development—Concluded			
FORESTRY			
15 Administration, operation and maintenance, including grants as detailed in the estimates.....	16,943,500 00	16,165,364 92	12,335,292 62
20 Construction or acquisition of buildings, works, land and equipment.....	3,952,000 00	3,725,748 04	2,344,873 02
23 Contributions to the provinces in the amounts and subject to the terms specified in the details of estimates.....\$	1,750,000 00		
23c.....	1 00		
	1,750,001 00	1,068,120 08	8,750,425 66
	22,645,501 00	20,959,233 04	23,430,591 30
RURAL DEVELOPMENT			
25 Agricultural and Rural Development Act program, Rural Economic Development Act program and Maritime Marshland Rehabilitation Act program—administration, operation and maintenance.....	2,256,500 00	2,217,614 05	1,265,747 35
30 Agricultural and Rural Development Act program and Maritime Marshland Rehabilitation Act program—construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Province of New Brunswick of the cost of the Petitcodiac river dam project.....	1,608,700 00	1,420,279 96	880,748 38
35 Payments in respect of projects and programs under the Agricultural and Rural Development Act, and payments to provinces pursuant to agreements entered into under that Act...\$	22,000,000 00		
35c.....	5,000,000 00		
	27,000,000 00	26,936,505 96	17,883,170 71
Stat. Fund for rural economic development—project payments.....	6,110,369 22	6,110,369 22	
	36,975,569 22	36,684,769 19	20,029,666 44
CANADIAN LIVESTOCK FEED BOARD			
40 Administration and operation.....\$	156,000 00		
40c.....	30,000 00		
	186,000 00	154,262 12	
45 Freight assistance on western feed grains including assistance in respect of grain storage costs in accordance with the terms and conditions prescribed by the Governor in Council.....	22,000,000 00	21,428,489 01	20,975,554 68
	22,186,000 00	21,582,751 13	20,975,554 68
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years.....	54 50	54 50	4 84
Total.....	83,791,624 64	81,062,602 07	66,490,503 43
Governor General and Lieutenant-Governors			
Details of expenditure and revenue are given in section 16 of volume II			
Stat. Salary of the Governor General.....	46,503 71	46,503 71	45,265 15
Stat. Salaries of the Lieutenant-Governors of the Provinces..	181,999 80	181,999 80	181,999 80

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Governor General and Lieutenant-Governors—<i>Concluded</i>			
1 Office of the Secretary to the Governor			
General.....\$	540,600 00		
1c.....	52,000 00		
Transfer from Treasury Board vote 5 contingencies.....	20,000 00		
	612,600 00	598,974 70	415,966 12
5 To authorize reimbursement to the Lieutenant-Governors of the Provinces of Canada of the costs of traveling and hospitality incurred in the exercise of their duties up to a maximum per annum for each as detailed in the estimates.....	145,000 00	132,389 25	130,771 65
Total.....	986,103 51	959,867 46	774,002 72

Indian Affairs and Northern Development

*Details of expenditure and revenue are given
in section 17 of volume II*

Stat.	Minister of Indian Affairs and Northern Development— salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
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ADMINISTRATION

1	Departmental administration.....\$	2,209,800 00		
	Transfer from Treasury Board vote 5 contingencies.....	90,000 00		
		2,299,800 00	2,290,260 97	1,911,608 84
3a	Contribution to the Province of Alberta, pursuant to an agreement entered into with the approval of the Governor in Council by Canada with the province, of amounts equal to one-half of the amounts confirmed by the province as having been spent by it for campgrounds and picnic area developments; amount required to complete the payments to the province....	77,580 00	58,787 08	

INDIAN AFFAIRS

- 5 Administration, operation and maintenance including expenditures on works on other than federal property, grants, contributions and special payments including those specified in the sub-vote titles in the estimates, recoverable expenditures under agreements entered into with the approval of the Governor in Council with the Governments of the Provinces and Territories and with local school boards in respect of social assistance to persons residing on Indian reserves other than Indians and the education in Indian schools of children other than Indian children, authority to make grants and contributions pursuant to agreements entered into with the Governments of the Provinces or the Territories or other groups or authorities approved of by the Governor in Council for the provision of welfare and other services to Indians, and authority to provide, in respect of Indian commercial activities, for the instruction and supervision of Indians, the furnishing of materials, the purchase of finished goods and, notwithstanding any other Act, the sale of such finished

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Indian Affairs and Northern Development—Continued			
INDIAN AFFAIRS—Concluded			
goods.....	\$ 84,264,700 00		
5b.....	2,770,000 00		
5c.....	2,000,000 00		
Transfer from Treasury Board vote 5 contingencies.....	1,200,000 00		
	90,234,700 00	90,081,382 02	77,326,673 26
10 Construction or acquisition of buildings, works, land and equipment including construction or acquisition of works for Indian bands, the operation and control of which may be transferred to the Indian bands at the discretion of the Minister of Indian Affairs and North- ern Development, expenditures on works on other than federal property, assistance to Indians and Indian bands for the construction or acquisition of housing and other buildings and related works, land and equip- ment, and recoverable expenditures under agreements entered into with the approval of the Governor in Council with the Governments of the Provinces and the Territories and with local school boards in respect of the education in Indian schools of children other than Indian children.....	33,913,000 00	31,875,377 34	26,804,810 80
Stat. Indian annuities and miscellaneous pensions.....	552,563 00	552,563 00	513,913 50
Stat. Write-off of assets.....	7,327 74	7,327 74	4,845 74
	124,707,590 74	122,516,650 10	104,650,243 30
NORTHERN PROGRAM			
20 Administration, operation and maintenance, including grants and contributions as detailed in the estimates; authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training and for other services performed on behalf of the Govern- ments of the Northwest Territories and the Yukon Territory; authority to sell electric power and fuel oil (and to provide services in respect thereof), in accord- ance with terms and conditions approved by the Governor in Council, to private consumers in remote locations when alternative local sources of supply are not available; authority to provide in respect of Indian and Eskimo commercial activities for the instruction and supervision of Indians and Eskimos, the furnishing of materials, the purchase of finished goods and, not- withstanding any other Act, the sale of such finished goods, and authority to make payments to Indians and Eskimos under social assistance, welfare housing and child welfare programs.....	\$ 33,777,900 00		
20a To extend the purposes of Indian Affairs and Northern Development vote 20 of the main estimates for 1967-68 to include the grants and contribution detailed in these esti- mates.....	1 00		
20c.....	1,860,778 00		
Transfer from Treasury Board vote 5 contingencies.....	490,000 00		
	36,128,679 00	36,018,385 15	30,354,423 45

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Indian Affairs and Northern Development—Continued			
NORTHERN PROGRAM—Continued			
21c Reimbursement of northern administration revolving fund for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	24,514 00	24,513 94	
25 Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training; authority to make recoverable advances in respect of services provided and work performed on other than federal property when only the department is capable of performing such service or work; authority for a program of construction and acquisition of housing for Indians and Eskimos and the sale of houses to Indians and Eskimos on such terms and conditions and at such prices as the Governor in Council may approve, including the sale to Eskimos at a price of \$1,000 less than cost for one-room and one-bedroom houses and \$2,000 less than cost for larger houses; and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$26,047,000.....	\$ 21,614,800 00		
25a To increase to \$27,547,000 the authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year.....	1 00		
	21,614,801 00	21,386,605 48	18,498,172 77
30 Northern mineral assistance grants—To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current year and subsequent fiscal years not exceeding \$9,000,000; estimated amount required in the current fiscal year.....	\$ 3,000,000 00		
30b To extend the purposes of Indian Affairs and Northern Development vote 30 of the main estimates for 1967-68 to increase to \$18,000,000 the authority to make commitments in respect of northern mineral development assistance grants in the current and subsequent fiscal years....	1 00		
30c To extend the purposes of Indian Affairs and Northern Development vote 30 of the main estimates for 1967-68 to authorize the expenditure in the current or subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$6,500,000 for northern mineral development as-			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Indian affairs and Northern Development—Continued			
NORTHERN PROGRAM—Continued			
	sistance grants and to reduce the total commitment authorization granted pursuant to the provisions of Northern Affairs and National Resources vote 7a of Appropriation Act No. 9, 1966 and Indian Affairs and Northern Development vote 30b of Appropriation Act No. 7, 1967 to an amount not exceeding in the aggregate the sum of \$18,000,000.....		
	3,500,000 00		
	6,500,001 00	2,792,943 06	
32	To authorize interim payments to be made in respect of the current fiscal year to the Governments of the Yukon Territory and the Northwest Territories on account of future payments, including payments in respect of the amortization of outstanding loans, to be made under financial agreements to be entered into between the Government of Canada and the Commissioners of the Yukon Territory and the Northwest Territories; estimated amount required.....		
	9,500,000 00	9,276,087 28	
33a	Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement; the payment to the Government of the Northwest Territories under the agreement to be calculated on the following basis: (a) A subsidy of eighty cents per head in respect of the population of the Northwest Territories as determined by the 1961 census; (b) A grant in aid of the Government and Council of the Northwest Territories of \$30,000; and (c) An operating grant in the amount of \$4,740,780 which, when added to the payments under paragraphs (a) and (b), will equal the estimated operating deficit of the Government of the Northwest Territories in the current fiscal year; together with payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; (the amount payable in respect of the current fiscal year to be reduced by the aggregate of all interim payments made pursuant to Indian Affairs and Northern Development vote 32 of the main estimates for 1967-68).....		
	270,780 00	93,821 08	3,301,457 00
34c	Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, on		

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Indian Affairs and Northern Development—Continued			
NORTHERN PROGRAM—Concluded			
<p>behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement; the payment to the Government of the Yukon Territory under the agreement to be calculated on the following basis:</p> <p>(a) A subsidy of eighty cents per head in respect of the population of the Yukon Territory as determined by the 1961 census;</p> <p>(b) A grant in aid of the Government and Council of the Yukon Territory of \$30,000; and</p> <p>(c) An operating grant in the amount of \$3,054,000 as a contribution towards the estimated operating deficit of the Government of the Yukon Territory in the current fiscal year;</p> <p>together with payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; (the amount payable in respect of the current fiscal year to be reduced by the aggregate of all interim payments made pursuant to Indian Affairs and Northern Development vote 32 of the main estimates for 1967-68).</p>			
	1 00		3,051,501 02
	74,038,776 00	69,592,355 99	55,205,554 24
CONSERVATION			
35 National parks, historic sites and monuments, wildlife resources, conservation and development including administration of the Migratory Birds Convention Act—Administration, operation and maintenance including grants as detailed in the estimates, payment to national battlefields commission for the purposes and subject to the provisions of an Act respecting the national battlefields at Quebec and authority to make expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia.....	\$ 19,820,000 00		
Transfer from Treasury Board vote 5 contingencies.....	425,000 00		
	20,245,000 00	19,433,070 68	16,813,242 16
36c Reimbursement of the national and historic parks revolving fund for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	59,267 00	59,267 00	
40 National parks, historic sites and monuments, wildlife resources conservation and development including administration of the Migratory Birds Convention Act—Construction or acquisition of buildings, works, land and equipment including expenditures on works on other than federal property, authority to make expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia and notwithstanding section 30 of the Financial Administration Act, authority to make commitments for the current fiscal year not to exceed a total amount of \$20,436,100.....	19,936,100 00	17,224,190 51	18,741,686 34
	40,240,367 00	36,716,528 19	35,554,928 50

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Indian Affairs and Northern Development—Concluded			
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years.....	117,650 71	117,650 71	76,048 21
Stat. Exchequer Court awards.....	126,880 82	126,880 82	
Total.....	241,625,645 19	231,436,113 78	197,415,383 01

Industry

*Details of expenditure and revenue are given
in section 18 of volume II*

Stat. Minister of Industry—salary and motor car allowance..	16,999 92	16,999 92	16,999 92
1 Departmental administration including grants as detailed in the estimates.....\$ 10,568,300 00			
1a.....801,000 00			
1c.....1 00			
	11,369,301 00	10,516,874 67	6,306,833 08
5 To sustain technological capability in Canadian industry by supporting selected defence development programs, on terms and conditions approved by Treasury Board, and to authorize, notwithstanding section 30 of the Financial Administration Act, total commitments of \$60,000,000 for the foregoing purposes during the current and subsequent fiscal years.....	25,000,000 00	22,904,446 09	22,626,181 28
10 To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects, on terms and conditions approved by the Treasury Board, and to authorize, notwithstanding section 30 of the Financial Administration Act, total commitments of \$40,000,000 for the foregoing purposes during the current and subsequent fiscal years.....	13,000,000 00	6,364,905 79	4,596,100 24
15 Capital subsidies for the construction of commercial and fishing vessels in accordance with regulations of the Governor in Council.....\$ 30,000,000 00			
15a.....12,000,000 00			
	42,000,000 00	39,331,611 73	35,821,145 01
20 Payments, subject to the approval of the Treasury Board, for certain programs to assist defence manufacturers:			
(a) with defence plant modernization, by paying one-half the cost of acquisition of new equipment; and			
(b) in the establishment of production capacity and qualified sources for production of component parts and materials.....	12,000,000 00	10,581,600 82	8,000,000 00
Stat. Incentives for the development of industrial employment opportunities in designated areas in Canada.....	15,350,597 72	15,350,597 72	1,151,758 90
Stat. General incentives to industry for the expansion of scientific research and development in Canada.....	2,131,353 67	2,131,353 67	
25c Amount to be credited to the area development account established by sub-section 1 of section 5 of the Area Development Incentives Act and to authorize, notwithstanding section 30 of the Financial Administration Act, an increase to \$275,000,000 in the total amount of commitments in the current and subsequent fiscal years for development grants under the said Act.	11,000,000 00	11,000,000 00	

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Industry—Concluded			
30c To provide for the insurance, on a shared risk basis with the lender in the current and subsequent fiscal years, up to an aggregate amount of \$100,000,000 on such terms and conditions including the payment of such fees therefor as may be prescribed by the Governor in Council, of loans made before January 1, 1973, under the adjustment assistance program related to the Kennedy Round Agreements, by private lenders approved by a board established under section 15 of the Department of Industry Act to manufacturers in Canada who, in the opinion of the said board,			
(a) require such loans to restructure their operations but are unable to obtain sufficient financing on reasonable terms without the insurance; and			
(b) either			
(i) are or are likely to be seriously injured by an increase in imports attributable to the Kennedy Round tariff reductions made by Canada, or			
(ii) have significant export opportunities arising out of the Kennedy Round Agreements;			
and for greater certainty to deem the insurance referred to above to be a guarantee for purposes of section 27 of the Financial Administration Act.....	1 00		
Total.....	131,868,253 31	118,198,390 41	78,519,018 43
Insurance			
<i>Details of expenditure and revenue are given in section 19 of volume II</i>			
1 Departmental administration.....\$ 1,271,000 00			
1c..... 11,300 00			
Transfer from Treasury Board vote 5 contingencies.....	45,000 00		
	1,327,300 00	1,324,123 90	1,124,625 63
Stat. Civil service insurance actuarial liability adjustment....	580,064 34	580,064 34	527,561 32
Total.....	1,907,364 34	1,904,188 24	1,652,186 95
Justice			
<i>Details of expenditure and revenue are given in section 20 of volume II</i>			
Stat. Minister of Justice—salary and motor car allowance....	16,999 91	16,999 91	16,999 92
1 Administration, including grants and contributions as detailed in the estimates, gratuities to the widows or such dependents as may be approved by Treasury Board of Judges who die while in office, and authority to make recoverable advances for the administration of justice on behalf of the Governments of the Northwest Territories and the Yukon Territory. \$ 3,983,100 00			
1c..... 1 00			
	3,983,101 00	3,564,117 93	2,713,270 21
Stat. Judges' salaries, allowances and pensions.....	11,773,267 48	11,773,267 48	9,444,418 62
<i>Expenditures from appropriations not required for 1967-68</i>			348 49
Total.....	15,773,368 39	15,354,385 32	12,175,037 24

APPROPRIATIONS AND EXPENDITURES--Continued

Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
		\$	\$	\$
Labour				
<i>Details of expenditure and revenue are given in section 21 of volume II</i>				
Stat.	Minister of Labour—salary and motor car allowance. . .	16,999 92	16,999 92	16,999 92
1	General administration, including grants as detailed in the estimates.	1,972,000 00	1,846,512 67	1,815,937 78
LABOUR RELATIONS				
5	Administration including the promo- tion of labour-management con- sultation.	\$ 1,385,000 00		
5c.	. . . . .	30,000 00		
		1,415,000 00	1,318,778 78	1,126,742 32
LABOUR STANDARDS AND BENEFITS				
10	Administration, including the government's contribution to annuities agents pension account in accordance with regulations made pursuant to vote 181, Approp- riation Act No. 5, 1961, and to deem, for the purposes of sub-paragraph (ii) of paragraph (c) of sub-section (1) of section 2 of the Government Employees Compensation Act, any international commission with headquarters in Canada and any international com- mission with headquarters in another country, who employs Canadian citizens, to be a commission established to perform a function or duty on behalf of the Government of Canada.	2,703,000 00	2,089,248 28	1,835,887 69
Stat.	Payments of compensation respecting government em- ployees and merchant seamen.	3,362,579 09 6,065,579 09	3,362,579 09 5,451,827 37	3,107,391 21 4,943,278 90
RESEARCH AND DEVELOPMENT				
15	Administration including the co-ordination and advance- ment of Canada's role in international labour affairs, the development and co-ordination of departmental emergency plans, and the administration of transi- tional assistance to workers in automotive manufactur- ing and parts industries, and related activities.	1,576,000 00	1,264,535 45	1,317,592 68
20	Grants, contributions and subsidies as detailed in the estimates.	1,749,000 00 3,325,000 00	981,186 47 2,245,721 92	15,690,406 50 17,007,999 18 96 02
<i>Expenditures from appropriations not required for 1967-68</i>				
Total.		12,794,579 01	10,879,840 66	24,911,054 12

Legislation

*Details of expenditure and revenue are given
in section 22 of volume II*

THE SENATE

Members of the Senate—				
Stat.	Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act, and the government's contribution to the members of parliament retiring allowances account.	1,654,482 28	1,654,482 28	1,651,482 66

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Legislation—Concluded			
THE SENATE—Concluded			
1 Allowance in lieu of residence to the Speaker of the Senate.....	3,000 00	3,000 00	3,000 00
5 General administration.....\$ 1,360,500 00			
5c..... 153,000 00			
Transfer from Treasury Board vote 5 contingencies..... 250,000 00			
	1,763,500 00	1,731,564 21	1,660,536 86
Stat. Refunds of amounts credited to revenue in previous years	2,440 00	2,440 00	3,380 00
Stat. Gratuities to spouse or estate of deceased Senators.....	2,000 00	2,000 00	
	3,425,422 28	3,393,486 49	3,318,399 52
HOUSE OF COMMONS			
Members of the House of Commons—			
Stat. Salaries and allowances of officers and members of the House of commons under the Senate and House of Commons Act and the government's contribution to the members of parliament retiring allowances account.....	5,629,472 63	5,629,472 63	5,610,409 57
10 Allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowance to the deputy chairman of committees.....\$ 8,500 00			
10b To extend the purpose of legislation vote 10 of the main estimates for 1967-68 to include an allowance at the rate of \$4,000 per annum to the assistant deputy chairman of committees; amount required for 1967-68..... 3,100 00			
	11,600 00	10,545 17	8,500 00
15 Expenses of the Canada-United States inter-parliamentary group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures, Canada's share of expenses of the commonwealth parliamentary association including the assessment for membership in the association, and grants as detailed in the estimates.....	187,800 00	163,162 33	460,527 43
20 General administration.....\$ 7,803,900 00			
20c..... 806,000 00			
	8,609,900 00	8,472,439 92	7,841,628 39
Stat. ¶ Gratuities to spouse or estate of deceased members of the House of Commons.....	4,000 00	4,000 00	4,000 00
	14,442,772 63	14,279,620 05	13,925,065 39
LIBRARY OF PARLIAMENT			
25 General administration.....	639,300 00	632,758 77	592,172 64
Total.....	18,507,494 91	18,305,865 31	17,835,637 55

Manpower and Immigration

*Details of expenditure and revenue are given
in section 23 of volume II*

Stat. Minister of Manpower and Immigration—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
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DEPARTMENTAL ADMINISTRATION

1 Administration, operation and maintenance.....	4,206,600 00	4,083,517 72	2,558,407 37
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APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Manpower and Immigration—Continued			
DEVELOPMENT AND UTILIZATION OF MANPOWER			
5 Administration, operation and maintenance, including the administration of the manpower mobility regulations and payments in respect of persons who are being afforded occupational training under the adult occupational training program in accordance with regulations approved by the Governor in Council.....	\$ 73,635,000 00		
5c To extend the purposes of Manpower and Immigration vote 5 of the main estimates for 1967-68 to authorize payments in respect of persons who will be afforded occupational training under the Adult Occupational Training Act and to provide that the provisions made by any Appropriation Act for the current fiscal year based on the said vote in respect of occupational training for adults shall be applied for payments in respect of persons who will be afforded occupational training under the Adult Occupational Training Act and to provide a further amount of.....	18,250,000 00		
Transfer from Treasury Board vote 5 contingencies.....	900,000 00		
	92,785,000 00	91,972,216 65	34,621,866 61
6c *Payments in accordance with terms and conditions approved by the Governor in Council to provinces and in respect of Indian bands under the municipal winter works incentive program during the 1966-67 and 1967-68 fiscal years of amounts not exceeding fifty per cent of the cost of labour incurred in the period from November 1, 1966 to such day or days in the fiscal year 1967-68 as may be determined by the Governor in Council and in the case of projects in designated areas within the meaning of the Department of Industry Act and in areas determined by the Minister of Manpower and Immigration to be areas of high winter unemployment, sixty per cent of such costs; and to authorize payments in those fiscal years to provinces in respect of previous municipal winter works incentive programs.....	44,030,798 91	26,529,068 27	37,759,248 17
6b Payments in accordance with terms and conditions approved by the Governor in Council to provinces and in respect of Indian bands under the municipal winter works incentive program during the 1967-68 and 1968-69 fiscal years of amounts not exceeding fifty per cent of the cost of labour incurred in a five-month period commencing either November 1 or December 1, 1967, as selected by the province or Indian band, and in the case of projects in designated areas within the meaning of the Department of Industry Act, sixty per cent of such costs; and to authorize payments in those fiscal years to provinces in respect of previous municipal winter works incentive programs....	\$ 5,000,000 00		
6c.....	20,000,000 00		
	25,000,000 00	3,986,464 49	

*This vote was included in 1966-67 appropriations.

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Manpower and Immigration—Concluded			
DEVELOPMENT AND UTILIZATION OF MANPOWER—Concluded			
10 Grants, contributions and subsidies in accordance with the terms and conditions specified in the sub-vote titles listed in the details of the estimates. . . \$206,825,000 00			
10b.....	25,000,000 00		
10c.....	31,750,000 00		
Transfer from Treasury Board vote 5 contingencies.....	11,000,000 00		
	274,575,000 00	266,499,384 62	223,548,968 70
	436,390,798 91	388,987,134 03	295,930,083 48
12b To deem for purposes of the Public Service Superannuation Act and the public service terms and conditions of employment regulations that Mrs Mina Popovich was from January 11, 1957 to October 16, 1961, inclusive, employed in the public service and on leave of absence without pay as if Order in Council P.C. 1957-53/626 of May 3, 1957, had not been passed. . .	1 00		
IMMIGRATION			
15 Administration, operation and maintenance, including trans-oceanic and inland transportation and other assistance for immigrants and settlers subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council, in respect of expenses incurred by the provinces for indigent immigrants and \$35,000 for grants to immigrant welfare organizations.....	\$ 20,641,000 00		
15c.....	900,000 00		
Transfer from Treasury Board vote 5 contingencies.....	200,000 00		
	21,741,000 00	21,559,696 14	18,877,038 02
PROGRAM DEVELOPMENT			
20 Administration, operation and maintenance.....	3,751,600 00	3,190,882 80	1,351,868 97
25 Grants, contributions and subsidies as detailed in the estimates.....	3,525,000 00	3,466,433 00	8,000 00
	7,276,600 00	6,657,315 80	1,359,868 97
IMMIGRATION APPEAL BOARD			
30 Administration, operation and maintenance.....	311,000 00	268,866 08	
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years	373 02	373 02	1,015 62
Stat. Write-off of assets.....	20,031 12	20,031 12	20 00
Expenditures from appropriations not required for 1967-68			1,672,813 78
Total.....	469,963,403 97	421,593,933 83	320,416,247 16

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
National Defence			
<i>Details of expenditure and revenue are given in section 24 of volume II</i>			
Stat. Minister of National Defence—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
Stat. Associate Minister of National Defence—salary and motor car allowance.....	7,933 30	7,933 30	16,999 92
1 Departmental administration, including grants to military associations, institutes and other organizations as detailed in the estimates and authority, notwithstanding section 30 of the Financial Administration Act, and subject to allotment by the Treasury Board, for total commitments of \$2,850,056,375 for the purposes of votes 1, 15, 20, 25, 30, 35 and 45 of this department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,221,323,000 will come due for payment in future years) and authority to make recoverable advances under any of the said votes and, notwithstanding the Financial Administration Act, to spend revenue received during the year, subject to the direction of the Treasury Board, in respect of assistance rendered to the united nations, any party of the north atlantic treaty organization, any member of the British commonwealth or any provincial or municipal government and in respect of charges made pursuant to regulations under the National Defence Act for:			
(a) clothing and kit items sold to members of the Canadian forces;			
(b) living accommodation;			
(c) food supplied to members of the Canadian forces and to messes and institutes catering thereto; and			
(d) medical and dental care provided to dependants of members of the Canadian forces.....	6,593,375 00	5,922,770 32	5,491,732 60
DEFENCE SERVICES			
15 Operation and maintenance and construction or acquisition of buildings, works, land and major equipment and development for the Canadian forces and \$1,850,000 for grants to the Town of Oromocto. \$1,467,713,000 00			
15c Operation and maintenance and construction or acquisition of buildings, works, land and major equipment and development for the Canadian forces.....	58,769,000 00		
Transfer from Treasury Board vote 5 contingencies.....	3,257,000 00		
	1,529,739,000 00	1,527,867,125 14	1,435,115,001 00
Stat. Exchequer Court awards.....	313,202 57	313,202 57	158,356 02
	1,530,052,202 57	1,528,180,327 71	1,435,273,357 02
DEFENCE RESEARCH			
Defence Research Board—			
20 Operation and maintenance.....	35,670,000 00	33,699,074 92	30,503,383 85
25 Construction or acquisition of buildings, works, land and equipment.....	8,947,000 00	8,759,510 87	4,670,458 89

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
National Defence—Continued			
DEFENCE RESEARCH—Concluded			
30 To foster defence research in Canadian industry by supporting selected defence applied research programs, on terms and conditions approved by the Treasury Board.....	4,500,000 00	4,499,846 69	4,702,309 71
35 Research satellite program—To provide for the design and instrumentation of a series of satellites to carry out a scientific research program agreed upon jointly by the United States National Aeronautical and Space Administration and the Defence Research Board.....	\$ 3,000,000 00		
35c.....	500,000 00		
	3,500,000 00	3,499,949 96	4,326,031 92
	52,617,000 00	50,458,382 44	44,202,184 37
MUTUAL AID			
45 Contributions to infrastructure and the military costs of the north atlantic treaty organization and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$27,076,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian forces estimated in the amount of \$9,076,000 and provided by appropriations for those forces in the current and former years in respect of which, notwithstanding sub-section (3) of section 3 of the said act, no amount shall be charged to this appropriation or paid into a special account; provided by this vote.....	18,000,000 00	17,976,310 93	18,719,795 17
GENERAL			
48 To authorize, notwithstanding the Financial Administration Act and section 11 of the Surplus Crown Assets Act, the payment into the special account in the consolidated revenue fund referred to in National Defence vote 48 of the main estimates for 1965-66 of revenues received during the current and subsequent fiscal years from the sale during the current fiscal year of surplus buildings, works and land not exceeding an aggregate amount of \$10,000,000.....	1 00		
Stat. Refunds of amounts credited to revenue in previous years.....	3,295 67 3,296 67	3,295 67 3,295 67	2,700 33 2,700 33
PENSIONS AND OTHER BENEFITS			
Stat. Payments under Parts I-IV of the Defence Pension Continuation Act, government's contribution to the Canadian forces superannuation account, government's contribution under the Canada pension plan in respect to Canadian forces, government's contribution to the regular forces death benefit account under Part II of the Public Service Superannuation Act and an annuity to the widow of the late Honourable Norman McLeod Rogers.....	76,070,409 25	76,070,409 25	61,848,652 03
49a To authorize the Treasury Board, for purpose of calculating pensions under sections 13 and 14 of the Defence Services Pension Continuation Act, to prescribe the pay			

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote		1967-68	1967-68	1966-67
		Appropriations	Expenditures	Expenditures
		\$	\$	\$
National Defence—<i>Concluded</i>				
PENSIONS AND OTHER BENEFITS— <i>Concluded</i>				
	and allowances deemed to have been received on and after October 1, 1966 by men of the Canadian forces below the rank of warrant officer.....	1 00		
50	Civil pensions and annuities as detailed in the estimates and to authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth air training plan who were killed, payments to their dependants of amounts equal to the amounts such dependants would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependants under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organization.....	9,990 00	9,948 82	6,804 86
Stat.	Amortization of deferred charges arising out of pay increases—Canadian forces superannuation account....	72,606,000 00	72,606,000 00	72,606,000 00
		148,686,400 25	148,686,358 07	134,461,456 89
DEFENCE CONSTRUCTION (1951) LIMITED				
55	Expenses incurred by Defence Construction (1951) Limited in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and procuring the construction of such other projects as are approved by Treasury Board.....	2,350,000 00	2,230,009 53	2,191,989 60
	<i>Expenditures from appropriations not required for 1967-68.</i>			341 75
	Total.....	1,758,327,207 71	1,753,482,387 89	1,640,377,557 57

National Film Board

Details of expenditure and revenue are given in section 25 of volume II

1	Administration, production and distribution of films and other visual materials.....\$ 8,108,300 00			
	1c.....	170,000 00		
	Transfer from Treasury Board vote 5 contingencies.....	384,500 00		
		8,662,800 00	8,662,800 00	7,509,500 00
5	Acquisition of equipment.....	661,700 00	660,411 45	507,316 80
	Total.....	9,324,500 00	9,323,211 45	8,016,816 80

National Gallery of Canada

Details of expenditure and revenue are given in section 26 of volume II

1	Administration, operation and maintenance, including the payment of \$750,000 to the National Gallery purchase account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act and grants as detailed in the estimates. . \$2,571,000 00			
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APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
National Gallery of Canada—Concluded			
1c To increase to \$1,100,000 the amount of the payment to the National Gallery purchase account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act.....	350,000 00		
Transfer from Treasury Board vote 5 contingencies.....	32,000 00		
	2,953,000 00	2,949,577 29	1,872,361 08
National Health and Welfare			
<i>Details of expenditure and revenue are given in section 27 of volume II</i>			
Stat. Minister of National Health and Welfare—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION			
1 Departmental administration including recoverable expenditures on behalf of the Canada pension plan and \$500,000 for health grants and welfare grants, under terms and conditions approved by the Treasury Board, for research and demonstration activities in the field of mental retardation.....	4,127,000 00	3,875,201 01	3,031,029 32
HEALTH SERVICES			
5 Administration, operation and maintenance, and authority, notwithstanding the Financial Administration Act, to spend revenue received during the year for prosthetic services.....	7,954,800 00	7,810,845 06	8,557,936 43
6 Construction or acquisition of buildings, works, land and equipment.....	921,200 00 8,876,000 00	757,211 37 8,568,056 43	8,557,936 43
HEALTH INSURANCE AND RESOURCES			
8 Administration, operation and maintenance, including grants as detailed in the estimates...\$ 1,412,500 00 8a..... 182,000 00	1,594,500 00	1,292,249 04	
10 To authorize general health grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the estimates and under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$40,817,720.....	31,528,000 00	29,630,276 94	28,643,954 52
15 To authorize hospital construction grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the estimates and under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$29,706,601.....	20,000,000 00	16,401,662 43	16,473,944 09

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68		1967-68		1966-67	
	Appropriations		Expenditures		Expenditures	
	\$		\$		\$	
National Health and Welfare—Continued						
HEALTH INSURANCE AND RESOURCES—Concluded						
Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act.....		32,645,058 18	32,645,058 18	4,704,789 88	
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....		468,611,389 88	468,611,389 88	397,390,382 88	
17	Amount to be credited to the hospital insurance supplementary fund established by National Health and Welfare vote 17a, Appropriation Act No. 9, 1966, for payments in respect of the cost of insured services incurred by a person who, through no fault of his own, ceased to be eligible for and entitled to insured services under the Hospital Insurance and Diagnostic Services Act.....		20,000 00		19,854 00	
			554,898,948 06	548,580,636 47	447,232,925 37	
MEDICAL SERVICES						
20	Administration, operation and maintenance including authority to make recoverable advances in amounts not exceeding in the aggregate the total of all amounts to be paid by the governments of the provinces and territories under agreements to be entered on terms approved by the Governor in Council with such governments in respect of health assistance to persons residing on Indian reserves other than Indians and to residents of the territories other than Indians and Eskimos.....		\$ 37,540,000 00			
	20c.....		2,450,000 00			
			39,990,000 00	39,922,905 03	35,439,230 54	
25	Construction or acquisition of buildings, works, land and equipment including payments to hospitals and other institutions which care for Indians and Eskimos as contributions towards the construction of hospitals and related facilities.....		2,812,000 00	2,574,380 86	3,057,686 87	
			42,802,000 00	42,497,285 89	38,496,917 41	
FOOD AND DRUG SERVICES						
30	Administration, operation and maintenance.....		\$ 7,372,000 00			
	Transfer from Treasury Board vote 5 contingencies.....		450,000 00			
			7,822,000 00	7,784,372 51	6,429,066 83	
35	Construction or acquisition of equipment.....		430,000 00	406,866 09	340,108 45	
			8,252,000 00	8,191,238 60	6,769,175 28	
WELFARE SERVICES						
40	Administration, operation and maintenance including recoverable expenditures on behalf of the Canada pension plan, and grants as detailed in the estimates.....		\$ 10,103,900 00			
	40c.....		1 00			
			10,103,901 00	8,601,955 72	7,078,945 20	
Stat.	Family and youth allowances payments.....		608,201,437 82	608,201,437 82	603,190,579 84	
41	Family assistance, under such terms and conditions as may be approved by the Treasury Board, in respect of children of immigrants and settlers.....		4,315,000 00	4,211,755 22	3,757,499 00	
Stat.	Old age assistance and blind and disabled persons allowances—payment of federal share of assistance.....		18,272,807 53	18,272,807 53	38,098,983 15	

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
National Health and Welfare— <i>Concluded</i>			
WELFARE SERVICES— <i>Concluded</i>			
Stat. Unemployment assistance—payment of federal share of assistance.....	6,121,935 33	6,121,935 33	143,271,062 22
Stat. Canada assistance plan—payments to the provinces...	225,611,486 32	225,611,486 32	10,495,586 67
Stat. Fitness and amateur sport—payments.....	3,655,412 80	3,655,412 80	4,665,768 78
45 National welfare grants—To authorize, on terms and conditions approved by the Governor in Council, national welfare grants to provinces and welfare agencies including schools of social work, and to individuals in the form of scholarships and fellowships.	2,500,000 00	1,886,730 36	1,278,082 76
	878,781,980 80	876,563,521 10	811,836,507 62
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years	2,186 06	2,186 06	960 88
Total.....	1,497,257,114 84	1,488,295,125 48	1,315,942,452 23

National Research Council including the Medical Research Council

*Details of expenditure and revenue are given
in section 28 of volume II*

1 Administration, operation and maintenance.....	\$ 40,693,000	00				
Transfer from Treasury Board vote 5 contingencies.....	687,000	00				
	41,380,000	00	41,361,774	12	36,858,000	00
5 Construction or acquisition of buildings, works, land and equipment.....	9,300,000	00	9,300,000	00	7,091,785	26
10 Scholarships and grants in aid of research.....	66,000,000	00	66,000,000	00	46,500,000	00
15 Assistance towards research in industry under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$6,900,000.....	5,700,000	00	5,086,849	19	4,198,993	63
Total.....	122,380,000	00	121,748,623	31	94,648,778	89

National Revenue

*Details of expenditure and revenue are given
in section 29 of volume II*

Stat. Minister of National Revenue—salary and motor car allowance.....	16,999	92	16,999	92	16,999	92
CUSTOMS AND EXCISE						
1 General administration, operation and maintenance including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year from firms and individuals requiring special services.....	59,720,000	00	56,613,904	28	53,800,182	44

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
		\$	\$	\$
National Revenue—<i>Concluded</i>				
TAXATION				
5	General administration and district offices including recoverable expenditures on behalf of the Canada pension plan.....	\$ 57,833,900 00		
	Transfer from Treasury Board vote 5 contingencies.....	830,000 00		
		58,663,900 00	58,085,446 12	51,769,110 10
TAX APPEAL BOARD				
Stat.	Salaries of members of the board.....	144,355 23	144,355 23	112,999 92
10	Administration expenses.....	193,400 00	180,516 35	160,893 55
		337,755 23	324,871 58	273,893 47
GENERAL				
Stat.	Exchequer Court awards.....	16,263 85	16,263 85	1,129 20
Stat.	Refunds of amounts credited to revenue in previous years.....	669 12	669 12	375 76
		16,932 97	16,932 97	1,504 96
	<i>Expenditures from appropriations not required for 1967-68</i>			6,426 78
	Total.....	118,755,588 12	115,058,154 87	105,868,117 67

Post Office

*Details of expenditure and revenue are given
in section 30 of volume II*

Stat.	Postmaster General—salary and motor car allowance...	16,999 92	16,999 92	16,999 92
1	Postal services including Canada's share of the upkeep of the international bureaux at Berne and Montevideo.....	\$293,708,000 00		
	1b.....	10,435,300 00		
	1c.....	2,262,000 00		
	Transfer from Treasury Board vote 5 contingencies.....	314,000 00		
		306,719,300 00	301,823,053 50	268,474,253 04
Stat.	Exchequer Court awards.....	5,527 30	5,527 30	
Stat.	Refunds of amounts credited to revenue in previous years	12 00	12 00	821 43
	<i>Expenditures from appropriations not required for 1967-68</i>			1,584 32
	Total.....	306,741,839 22	301,845,592 72	268,493,658 71

Privy Council

*Details of expenditure and revenue are given
in section 31 of volume II*

Stat.	The Prime Minister's salary and motor car allowance...	27,000 00	27,000 00	27,000 00
1	Maintenance and operation of the Prime Minister's residence.....	40,600 00	33,392 41	36,657 77
PRIVY COUNCIL OFFICE				
Stat.	President of the Privy Council—salary and motor car allowance.....	16,040 25	16,040 25	16,999 92
	Ministers without Portfolio—			
5	Payment, notwithstanding anything in the Financial Administration Act or the Senate and House of			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Privy Council—Concluded			
PRIVY COUNCIL OFFICE—Concluded			
Commons Act respecting the independence of Parliament, to each member of the Queen's Privy Council for Canada who is a Minister for whom no salary or allowance in addition to the allowances under section 33 and section 44 of the Senate and House of Commons Act is provided (the acceptance of which shall not render such member ineligible or disqualify him as a Member of the House of Commons) of a salary of \$7,500 per annum and pro rata for any period less than a year.....			
Stat. Motor car allowance.....	15,000 00	10,982 83	9,213 71
Stat. Allowance to former Prime Minister.....	4,928 56	4,928 56	4,456 81
10 General administration including \$40,000 for research grants and contributions.....\$	2,501,300 00		
10a.....	1,107,500 00		
	3,608,800 00	3,536,883 24	2,194,488 63
15 Expenses of the Royal Commissions listed in the details of the estimates.....\$	2,058,300 00		
15a.....	600,000 00		
15c.....	1 00		
	2,658,301 00	2,599,606 86	3,006,370 04
17 Expenses of the Science Council of Canada.....\$	190,000 00		
17a.....	255,500 00		
	445,500 00	368,206 33	70,825 15
18 Expenses related to the 1967 visits of state.....\$	1,577,000 00		
18a.....	765,100 00		
	2,342,100 00	1,940,574 01	225,008 29
19 Payment to the Company of Young Canadians.....	2,445,000 00	2,441,900 00	854,307 70
ECONOMIC COUNCIL OF CANADA			
20 Administration.....\$	1,522,800 00		
20a.....	100,000 00		
	1,622,800 00	1,487,595 06	1,435,885 08
Total.....	13,242,736 73	12,483,776 47	7,897,880 02

Public Archives and National Library

*Details of expenditure and revenue are given
in section 32 of volume II*

PUBLIC ARCHIVES

1 General administration and technical services.....	2,035,000 00	1,979,260 42	1,546,592 93
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NATIONAL LIBRARY

5 General administration including a payment of \$250,000 to the national library purchase account for the purpose of acquiring books, in conformity with section 12 of the National Library Act.....	1,620,000 00	1,612,968 98	1,116,424 00
Total.....	3,655,000 00	3,592,229 40	2,663,016 93

APPROPRIATIONS AND EXPENDITURES—Continued

Vote		1967-68	1967-68	1966-67
		Appropriations	Expenditures	Expenditures
		\$	\$	\$
Public Printing and Stationery				
<i>Details of expenditure and revenue are given in section 33 of volume II</i>				
1	Administration, publishing, selling and distribution of official documents and publications to departments and the public, and the purchase for sale of such other publications and related material as the Treasury Board may approve.....\$	4,206,500 00		
	1b.....	488,000 00		
	Transfer from Treasury Board vote 5 contingencies.....	124,000 00		
		4,818,500 00	4,782,091 65	4,020,597 91
Stat.	Refunds of amounts credited to revenue in previous years.....	92,074 33	92,074 33	
	Total.....	4,910,574 33	4,874,165 98	4,020,597 91

Public Service Commission

Details of expenditure and revenue are given in section 34 of volume II

1	Salaries and contingencies of the commission including compensation in accordance with the incentive award plan of the public service of Canada, and the public service bilingual and bicultural development program.....\$	13,530,400 00		
	1a To extend the purposes of public service commission vote 1 of the main estimates for 1967-68 to include the grant detailed in these estimates.....	1 00		
		13,530,401 00	12,072,954 40	10,529,303 28
5	Construction or acquisition of buildings, works, land and equipment, including the public service bilingual and bicultural development program....\$	1,197,000 00		
	5c.....	180,700 00		
		1,377,700 00	1,317,413 57	319,201 99
	Total.....	14,908,101 00	13,390,367 97	10,848,505 27

Public Service Staff Relations Board

Details of expenditure and revenue are given in section 35 of volume II

1	Administration expenses.....\$	998,000 00		
	1c.....	85,000 00		
		1,083,000 00	982,686 36	29,434 16

Public Works

Details of expenditure and revenue are given in section 36 of volume II

Stat.	Minister of Public Works—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
1	General administration, including grants as detailed in the estimates.....\$	19,734,600 00		
	1c.....	800,000 00		
	Transfer from Treasury Board vote 5 contingencies.....	2,275,000 00		
		22,809,600 00	22,613,014 49	18,024,077 32

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Public Works—<i>Continued</i>			
ACCOMMODATION SERVICES			
5	Maintenance and operation of public buildings and grounds, including the provision, on a recoverable basis, of accommodation and related services for Canada pension plan purposes, and authority to provide assistance to (a) the international civil aviation organization in the form of office accommodation at less than commercial rates and (b) the Ottawa civil service recreation association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa.....\$ 76,615,000 00		
	5a..... 8,947,000 00		
	85,562,000 00	84,687,244 33	75,521,222 18
10	Acquisition of equipment and furnishings other than office furnishings.....	1,485,000 00	1,363,240 92
15	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings (including expenditures on works on other than federal property); provided that no contract may be entered into for new construction with an estimated total cost of \$50,000 or more unless the project is individually listed in the details of estimates.....\$ 48,165,000 00		767,449 80
	15a..... 1 00		
	15b..... 885,000 00		
	49,050,001 00	47,696,661 39	32,249,438 22
	136,097,001 00	133,747,146 64	108,538,110 20
HARBOURS AND RIVERS ENGINEERING SERVICES			
20	Operation and maintenance.....	7,924,000 00	7,618,185 27
25	Construction or acquisition of equipment.....	925,000 00	871,557 85
30	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works (including expenditures on works on other than federal property); provided that no contract may be entered into for new construction with an estimated total cost of \$50,000 or more unless the project is individually listed in the details of estimates.....\$ 31,430,000 00		7,498,575 02
	30a..... 1 00		1,022,470 04
	30b..... 3,137,000 00		
	30c..... 800,000 00		
	35,367,001 00	35,256,388 30	29,015,023 00
Stat.	Dry dock subsidies—Canadian Vickers Limited (Montreal).....	180,000 00	180,000 00
	Expenditures from appropriations not required for 1967-68		338,720 90
	44,396,001 00	43,926,131 42	38,054,788 96
ROADS, BRIDGES AND OTHER ENGINEERING SERVICES			
35	Operation and maintenance including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge.....\$ 6,901,000 00		
	35c..... 44,000 00		
	Transfer from Treasury Board vote 5 contingencies..... 5,000 00		
	6,950,000 00	6,651,628 43	6,037,444 29
40	Construction, acquisition, major repairs and improvements of, and plans and sites for the roads, bridges and other engineering works listed in the details of estimates, provided that the amounts within the vote		

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Public Works—Concluded			
ROADS, BRIDGES AND OTHER ENGINEERING SERVICES—Concluded			
to be expended on individually listed projects may be increased or decreased subject to the approval of Treasury Board.....\$ 19,965,000 00			
40a.....	1 00		
40b.....	1 00		
	19,965,002 00	10,405,760 39	7,969,502 41
Trans-Canada Highway—			
Stat. Contributions to the provinces under terms of the Trans-Canada Highway Act.....	64,737,683 91	64,737,683 91	63,015,488 90
50 Construction through national parks.\$ 1,860,000 00			
50c.....	150,000 00		
	2,010,000 00	1,997,525 55	543,486 83
Expenditures from appropriations not required for 1967-68			
	93,662,685 91	83,792,598 28	95,565,922 43
TESTING LABORATORIES			
55 Operation and maintenance.....\$ 1,303,700 00			
Transfer from Treasury Board vote 5 contingencies.....	15,000 00		
	1,318,700 00	1,241,508 04	1,176,302 89
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years.....	16,022 08	16,022 08	10,677 03
NATIONAL CAPITAL COMMISSION			
60 Operation and maintenance, general administration and interest charges on outstanding loans that were made for the purpose of acquiring property in the national capital region.....\$ 8,450,000 00			
Transfer from Treasury Board vote 5 contingencies.....	200,000 00		
	8,650,000 00	8,595,744 71	7,985,756 22
65 Payment to the national capital fund.....	14,650,000 00	14,650,000 00	25,000,000 00
	23,300,000 00	23,245,744 71	32,985,756 22
Total.....	321,617,009 91	308,599,165 58	294,372,634 97

Secretary of State

Details of expenditure and revenue are given in section 37 of volume II

Stat. Secretary of State—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
1 Departmental administration including grants as detailed in the estimates.....\$ 1,648,900 00			
1c To extend the purposes of Secretary of State vote 1 of the main estimates for 1967-68 to provide that the Centennial Commission shall cease to exist on the 1st day of April, 1968; that all rights and property held by or in the name of or in trust for the commission, and all obligations and liabilities of the commission existing before that day, shall continue as the			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Secretary of State—Continued			
rights, property, obligations and liabilities of Her Majesty in right of Canada; and to authorize the Secretary of State to do and perform all acts and things necessary for or incidental to closing out the affairs of the commission and to provide a further amount of.....	274,400 00		
2 Construction or acquisition of buildings, works, land and equipment—National Arts Centre...\$ 12,500,000 00			
2c.....	7,500,000 00		
	20,000,000 00	1,810,429 17	915,706 65
Stat. Refunds of amounts credited to revenue in previous years.....	981 16	981 16	4,863 49
	21,924,281 16	21,341,762 11	7,316,457 68
CITIZENSHIP			
5 Administration, operation and maintenance including grants and contributions for language instruction and citizenship promotion, and grants to organizations as detailed in the estimates.....	3,429,600 00	3,339,915 14	2,644,673 12
TRANSLATION			
10 Translation bureau.....\$ 4,054,900 00			
Transfer from Treasury Board vote 5 contingencies.....	61,000 00		
	4,115,900 00	4,053,197 17	3,518,474 47
NATIONAL MUSEUM OF CANADA			
15 Administration, operation and maintenance.....	3,722,500 00	3,717,875 78	2,565,281 58
POST-SECONDARY EDUCATION PAYMENTS			
Stat. Payments to the provinces pursuant to part II of the Federal-Provincial Fiscal Arrangements Act, 1967....	107,999,940 00	107,999,940 00	
UNIVERSITY GRANTS			
Stat. Payments to the Association of Universities and Colleges of Canada.....	7,830 00	7,830 00	28,374,000 00
27a*Payments to the Association of Universities and Colleges of Canada—To increase the payment of grants provided for in section 8A of the Federal-Provincial Fiscal Arrangements Act in respect of the academic year commencing in September, 1966, by making payments not exceeding \$60,000,000 in the fiscal year 1966-67 and 1967-68			
(a) to the Association of Universities and Colleges of Canada in an aggregate amount calculated by multiplying the population of each province, other than a province described in paragraph (b), for the calendar year ending in the fiscal year 1966-67 by \$3, such aggregate amount and any amount paid to the association pursuant to section 8A of the said Act, notwithstanding subsection (2) thereof, to be distributed amongst the institutions of higher learning in such province in accordance with an agreement to be entered into, with the			

*This vote was included in 1966-67 appropriations.

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Secretary of State—Continued			
UNIVERSITY GRANTS—Concluded			
approval of the Governor in Council, between the Secretary of State on behalf of Canada, and the Association of Universities and Colleges of Canada and			
(b) to a province that is a prescribed province for the purpose of section 8A of the said Act for the fiscal year 1966-67 in an aggregate amount calculated by multiplying the population of that province for the calendar year ending in that fiscal year by \$3, and to provide that the Province of Quebec shall be deemed for purposes of section 8A of the Federal-Provincial Fiscal Arrangements Act to be a prescribed province for the fiscal year 1966-67; amount required for the			
fiscal year 1966-67.....	\$ 38,400,000 00		
27g* To extend the purposes of vote			
27a, supplementary estimates A,			
1966-67 to authorize, notwithstanding			
the said vote, payments in the			
current fiscal year of the remainder of			
the amount not exceeding \$60,000,000			
referred to therein.....	21,600,000 00		
	60,000,000 00		
Less: 1966-67 expenditure.....	58,679,000 00		
	1,321,000 00	151,173 00	58,679,000 00
	1,328,830 00	159,003 00	87,053,000 00
CENTENNIAL COMMISSION			
35 General administration, including the national conference on the centennial of confederation...\$ 5,294,000 00			
35a.....	579,000 00		
	5,873,000 00	4,610,960 84	4,717,477 72
40 Programs and projects of national significance including grants towards such programs and projects.....\$ 12,291,800 00			
40a.....	3,068,400 00		
	15,360,200 00	13,370,455 20	12,518,554 55
45 Payment to the centennial of confederation fund to enable grants to be made to the provinces for local projects of a lasting nature (the total of such grants made from the said fund not to exceed \$18,935,000) and to enable grants to be made to the provinces for projects included in the federal-provincial confederation memorial program.....\$ 6,235,000 00			
45a.....	7,000,000 00		
	13,235,000 00	13,235,000 00	13,000,000 00
	34,468,200 00	31,216,416 04	30,236,032 27
OFFICE OF THE REPRESENTATION COMMISSIONER			
Stat. Salary of the Representation Commissioner.....	27,000 00	27,000 00	27,666 68
Stat. Expenses of Representation Commission.....	90,374 42	90,374 42	151,912 58
	117,374 42	117,374 42	179,579 26
NATIONAL ARTS CENTRE CORPORATION			
50 Payments to the National Arts Centre Corporation to be used for the purposes set out in the National Arts Centre Act.....	1,020,000 00	1,020,000 00	25,000 00

*This vote was included in 1966-67 appropriations.

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Secretary of State—Concluded			
CANADA COUNCIL			
55 Grant to the Canada Council, within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act. . . .	16,900,000 00	16,900,000 00	
<i>Expenditures from appropriations not required for 1967-68</i>			291,797 42
Total.	195,043,625 50	189,882,483 58	133,847,295 72
Solicitor General			
<i>Details of expenditure and revenue are given in section 38 of volume II</i>			
Stat. Solicitor General—salary and motor car allowance. . . .	16,999 92	16,999 92	16,999 92
1 Departmental administration including administrative expenses of the committee on corrections plus such fees, salaries and expenses as may be approved by Treasury Board for members and the panel of consultants and staff named by the Minister to advise and assist the committee, and grants as detailed in the estimates. \$ 1,015,400 00			
1a.	6,250 00		
	1,021,650 00	919,037 74	608,923 71
CORRECTIONAL SERVICES			
5 Administration, operation and maintenance including compensation to discharged inmates permanently disabled while in penitentiaries. \$ 42,472,300 00			
Transfer from Treasury Board vote 5 contingencies.	750,000 00		
	43,222,300 00	41,775,452 40	39,348,179 99
10 Construction or acquisition of buildings, works, land and equipment.	28,310,000 00	23,077,755 96	20,190,027 13
Stat. To authorize payments in the current and subsequent fiscal years to or on behalf of Frank Newton and Norman Newton in respect of personal injuries sustained by them in an explosion at North Surrey BC on December 23, 1966,			
(a) in the case of Frank Newton, in an amount equal to the amount that would be payable under the Government Employees Compensation Act if the Act were applicable less any amounts payable in respect of the injury by any insurance plan under which he was insured; and			
(b) in the case of Norman Newton, in an amount equal to such part of the amount that would be payable under the aforementioned Act if the Act were applicable as is determined by the Workmen's Compensation Board of British Columbia to be required for his medical aid and rehabilitation less any amounts payable in respect of the injury by any insurance plan under which he was insured	1,071 50	1,071 50	
Stat. Pensions to dependents of penitentiary personnel who lost their lives in the performance of duty.	14,108 06	14,108 06	14,970 00
Stat. Refunds of amounts credited to revenue in previous years	19 74	19 74	11,947 90
<i>Expenditures from appropriations not required in 1967-68</i>			16,006 99
	71,547,499 30	64,868,407 66	59,581,132 01

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Solicitor General—Concluded			
ROYAL CANADIAN MOUNTED POLICE			
	National police services, federal law enforcement duties and provincial and municipal policing under contract—		
15	Administration, operation and maintenance, including grants as detailed in the estimates and authority notwithstanding the Financial Administration Act, to spend revenue received during the year.....\$ 62,438,000 00		
	Transfer from Treasury Board vote 5 contingencies..... 365,000 00		
	62,803,000 00	61,849,590 01	64,360,245 27
20	Construction or acquisition of buildings, works, land and equipment.....\$ 9,860,000 00		
	20c..... 505,000 00		
	10,365,000 00	10,017,617 05	5,975,177 04
25c	Payment in the current and subsequent fiscal years of a pension to Mrs Vera Middleton Ryder in an amount equal to the amount that would be payable in that year under schedule B to the Pension Act if she were the widow of a Lt. Colonel and entitled to payment of a pension in that year at the rate set out in schedule B to that Act.....		
	665 00	660 48	
Stat.	Pensions and other benefits..... 15,779,596 44	15,779,596 44	13,667,488 62
Stat.	Refunds of amounts credited to revenue in previous years 7,815 70	7,815 70	
Stat.	Exchequer Court awards..... 132 70	132 70	46,805 08
	<i>Expenditures from appropriations not required for 1967-68</i>		
	88,956,209 84	87,655,412 38	19,087 18
			84,068,803 19
	Total..... 161,542,359 06	153,459,857 70	144,275,858 83

Trade and Commerce

Details of expenditure and revenue are given in section 39 of volume II

Stat.	Minister of Trade and Commerce—salary and motor car allowance.....	16,966 68	16,966 68	16,999 92
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GENERAL ADMINISTRATION

1	Departmental administration including fees for membership in the international organizations listed in the details of the estimates.....\$ 8,429,500 00		
	1c To extend the purposes of Trade and Commerce vote 1 of the main estimates for 1967-68 to include the grant detailed in these estimates... 1 00		
	8,429,501 00	8,224,810 33	6,855,988 93
	Trade commissioner service—		
5	Administration, operation and maintenance..... 10,832,100 00		
Stat.	Pensions to former locally-engaged employees of offices abroad.....	1,046 35	1,046 35
			1,278 73
10	Canadian government exhibition commission.....\$ 5,258,000 00		
	10c..... 268,800 00		
	Transfer from Treasury Board vote 5 contingencies..... 14,700 00		
	5,541,500 00	5,415,266 28	4,258,185 74

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Trade and Commerce—<i>Concluded</i>			
GENERAL ADMINISTRATION— <i>Concluded</i>			
15 Canadian government travel bureau—To assist in promoting the tourist business in Canada including a grant of \$55,000 to the Canadian tourist association. .	9,991,000 00	9,976,533 23	10,004,356 62
Stat. Refunds of amounts credited to revenue in previous years	10,329 55	10,329 55	27,741 00
	34,805,476 90	33,875,908 09	30,188,028 04
STANDARDS BRANCH			
20 Administration and operation.....	4,323,200 00	4,246,208 55	3,913,077 98
1967 WORLD EXHIBITION			
29 Canadian government participation in the 1967 world exhibition, Montreal.....\$	6,750,800 00		
29c.....	260,540 00		
	7,011,340 00	6,991,940 67	8,411,461 03
SPECIAL			
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	32,161,578 60	32,161,578 60	30,421,641 61
32 Grant to the pacific national exhibition, Vancouver, towards the cost of constructing a trade fair and sports building at Exhibition Park, Vancouver; the Government of Canada's share not to exceed \$2,000,000.....\$	800,000 00		
32b.....	641,243 00		
	1,441,243 00	1,441,243 00	558,756 85
35c Payments to the Canadian wheat board in the 1967-68 and 1968-69 fiscal years in accordance with terms and conditions prescribed by the Governor in Council in an aggregate amount equal to the difference between			
(a) the total moneys derived from all sales of wheat made by the Canadian wheat board during the period from August 1, 1967 to June 30, 1968, inclusive, at prices below the prices determined by the Governor in Council to be minimum prices for wheat consistent with the minimum price set forth in the international grains arrangement for No. 1 Manitoba northern wheat, and			
(b) the total moneys that would have been received had such sales been at the said minimum prices. .	15,000,000 00	2,649,235 98	
Total.....	94,759,805 18	81,383,081 57	73,509,965 43

Transport

*Details of expenditure and revenue are given
in section 40 of volume II*

Stat. Minister of Transport—salary and motor car allowance.	16,999 91	16,999 91	16,999 92
1 Departmental administration.....\$	6,655,700 00		
Transfer from Treasury Board vote 5 contingencies.....	85,000 00		
	6,740,700 00	6,522,743 94	5,607,734 04
2 Acquisition of railway cars and other equipment.....\$	200,000 00		
2c.....	76,500 00		
	276,500 00	275,962 88	415,005 02

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Transport—Continued			
3 Reimbursement of the Department of Transport working capital advance for the value of stores which have become obsolete, unserviceable, lost or destroyed.....\$	100,000 00		
3c.....	145,697 00		
	245,697 00	245,697 00	211,917 20
MARINE SERVICES			
5 Administration, operation and maintenance including fees for membership in the international organizations listed in the details of the estimates, pensions, grants and contributions as detailed in the estimates, the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in section 306 of the Canada Shipping Act and, in respect of the Canadian coast guard service, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$28,456,100.....\$	52,921,000 00		
5c To increase to \$28,971,100 the commitments for the current fiscal year for the Canadian coast guard service and to provide a further amount of.....	792,100 00		
Transfer from Treasury Board vote 5 contingencies.....	1,993,000 00		
	55,706,100 00	55,137,037 31	50,640,950 48
10 Construction or acquisition of buildings, works, land, vessels and equipment including payments to provinces or municipalities as contributions towards construction done by those bodies.....	50,387,700 00	46,310,523 48	49,330,870 48
Stat. Exchequer Court awards.....	2,233 01	2,233 01	6,772 23
	106,096,033 01	101,449,793 80	99,978,593 19
RAILWAYS AND STEAMSHIPS			
15 Payments to the Canadian National Railway Company (hereinafter called the company) upon applications approved by the Minister of Transport made by the company to the Minister of Finance, to be applied by the company in payment of the deficits, certified by the auditors of the company, arising in the operations in the calendar year 1967 in respect of the following:			
(i) Canadian National Railway system (subject to recovery therefrom of accountable advances made to the company from the consolidated revenue fund),			
(ii) Ferry services:			
Newfoundland ferry and terminals; Prince Edward Island ferry and terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.....\$	36,397,600 00		
15c.....	21,245,100 00		
	57,642,700 00	57,611,036 95	42,184,445 43
20 Construction or acquisition of buildings, works and land, dock and terminal facilities, including improvements to terminal facilities owned by Newfoundland, and of vessels and related equipment as listed in the details			

APPROPRIATIONS AND EXPENDITURES—*Continued*

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Transport—<i>Continued</i>			
RAILWAYS AND STEAMSHIPS— <i>Concluded</i>			
of the estimates provided that Treasury Board may increase or decrease the amounts within the vote to be expended on individually			
listed projects.....	\$ 24,527,000 00		
20c.....	1 00		
	24,527,001 00	24,476,049 56	27,300,778 34
25 Payments under the Maritime Freight Rates Act, payments to provinces as contributions to assist highway construction related to the abandonment of railway branch lines, grants in aid of transportation research to universities and such other organizations as may be approved by the Treasury Board, and payments for supplemental pension allowances to railway employees, subject to the terms specified in the sub-vote titles listed in the details of the estimates..	\$ 16,247,100 00		
25b To extend the purposes of Transport vote 25 of the main estimates, 1967-68 to include payments to the Canadian National Railways equal to the calendar year 1967 deficit, as approved by auditors of the Canadian National Railways, of the Intercolonial and Prince Edward Island Railways Employees' Provident Fund and a further payment to the Canadian National Railways in an amount equal to the final deficit of the Canadian Government Merchant Marine Self Insurance Fund..	6,800,000 00		
	23,047,100 00	21,372,896 95	15,217,140 28
Stat. Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal.....	872,666 38	872,666 38	841,421 26
Stat. Subsidy in respect of the construction of a line of railway at or near Grimshaw, in the Province of Alberta, to Great Slave Lake in the Northwest Territories.....	4,375,000 00	4,375,000 00	1,326,000 00
	110,464,467 38	108,707,649 84	86,869,785 31
AIR SERVICES			
30 Administration, operation and maintenance including the administration of the Aeronautics Act and regulations issued thereunder and the administration of the Radio Act and regulations issued thereunder	\$118,888,000 00		
30b.....	1,463,000 00		
30c.....	844,000 00		
Transfer from Treasury Board vote 5 contingencies.....	4,853,000 00		
	126,048,000 00	125,819,806 12	110,826,756 50
35 Construction or acquisition of buildings, works, land and equipment including national airports (as determined by the Minister of Transport) and related facilities, contributions towards construction done by local or private authorities with respect to such airports; amounts to be paid in settlement of claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation made			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote			
	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Transport—Continued			
AIR SERVICES—Concluded			
under authority of paragraph (j) of subsection (1) of section 4 of the Aeronautics Act, and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed, for airports and other ground services, a total amount of \$37,240,000, for radio aids to air and marine navigation a total amount of \$15,273,000, and for meteorological services a total amount of \$3,189,500.....			
	47,253,000 00	45,892,954 47	52,015,899 80
40 Grants, contributions, subsidies and other payments as detailed in the estimates, Canada's share of the cost of the international radio, telephone and telegraph organizations listed in the details of the estimates and Canada's assessment for membership in the world meteorological organization.....	\$3,493,200 00		
40c.....	1 00		
	3,493,201 00	3,291,229 05	2,170,372 42
Stat. Exchequer Court awards.....	8,044 89	8,044,89	
	176,802,245 89	175,012,034 53	165,013,028 72
GENERAL			
Stat. Refunds of amounts credited to revenue in previous years	41,834 01	41,834 01	39,226 30
	400,684,477 20	392,272,715 91	358,152,289 70
AIR TRANSPORT BOARD			
50 Salaries and other expenses.....	\$ 1,000,000 00		
Less: transfer to Canadian Transport Commission vote 105a.....	499,739 27		
	500,260 73	500,260 73	388,828 39
52 Payment of operating subsidies as approved by Treasury Board to regional air carriers.....	\$ 3,000,000 00		
Less: transfer to Canadian Transport Commission.....	3,000,000 00		
Expenditures from appropriations not required for 1967-68			13,467 00
	500,260 73	500,260 73	402,295 39
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA			
Stat. Salaries of commissioners.....	61,835 21	61,835 21	52,211 60
55 Administration, operation and maintenance.....	\$ 1,833,300 00		
Less: transfer to Canadian Transport Commission vote 105a.....	1,005,609 06		
	827,690 94	827,690 94	714,522 54
Stat. Railway grade crossing fund.....	5,000,000 00	5,000,000 00	5,000,000 00
57 Amount to be credited to the railway grade crossing fund, in addition to the amount to be credited to the fund under the Railway Act in the current fiscal year, for the general purposes of the fund and, notwithstanding section 30 of the Financial Administration Act, to authorize the making of commitments totalling \$43,967,000 (in addition to any commitments in respect of which amounts are appropriated under this or any other Act) in the current and subsequent fiscal years.....	10,000,000 00	10,000,000 00	10,000,000 00

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Transport—Continued			
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA—Concluded			
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.	\$126,000,000 00		
Less: transfer to Canadian Transport Commission.	126,000,000 00		
Expenditures from appropriations not required for 1967-68			5,057,191 36
	15,889,526 15	15,889,526 15	20,823,925 50
CANADIAN MARITIME COMMISSION			
60 Administration of the commission and the degaussing of Canadian government ships and Canadian-owned merchant ships, of 3,000 gross tons to 20,000 gross tons of Canadian registry or of United Kingdom registry if subject to re-transfer to Canadian registry under special inter-governmental arrangements.	\$ 405,000 00		
Less: transfer to Canadian Transport Commission vote 105a.	296,108 36	108,891 64	108,891 64
65 Steamship subventions for coastal services, as detailed in the estimates.	\$ 9,727,000 00		95,961 55
Less: transfer to Canadian Transport Commission vote 65c.	4,492,733 82	5,234,266 18	5,234,266 18
	5,234,266 18	5,234,266 18	3,675,873 15
	5,343,157 82	5,343,157 82	3,771,834 70
NATIONAL HARBOURS BOARD			
70 Payments to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet reconstruction and capital expenditures during the calendar year 1967 as detailed in the estimates.	5,880,000 00	3,988,630 34	4,202,600 54
75 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1967 in the operation of the Jacques Cartier Bridge Montreal Harbour. . . \$	473,600 00		
75c.	53,000 00	526,600 00	526,600 00
77c Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1967 in the operation of the Saint John Harbour, New Brunswick.	240,000 00	240,000 00	1,548,962 70
Expenditures from appropriations not required for 1967-68			1,286,194 79
	6,646,600 00	4,755,230 34	7,037,758 03

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Transport—Continued			
ST. LAWRENCE SEAWAY AUTHORITY			
80 Operating deficit and capital requirements of canals and works entrusted to the St. Lawrence Seaway Authority with approval of the Governor in Council, and to authorize, notwithstanding the Financial Administration Act or any other Act, the disbursement by the authority of revenue derived from the operation and management of such canals and works	2,370,000 00	2,208,824 02	2,810,016 22
85 Payment to the St. Lawrence Seaway Authority, upon application approved by the Minister of Transport, made by the authority to the Minister of Finance, to reimburse the authority in respect of the Welland canal deficit incurred by the authority during the calendar year 1967	9,925,000 00	8,224,769 00	10,058,959 00
Stat. Payment to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the authority and paid into the consolidated revenue fund	183,643 52	183,643 52	67,157 38
	12,478,643 52	10,617,236 54	12,936,132 60
ATLANTIC DEVELOPMENT BOARD			
90 Administration and operation	2,663,000 00	2,190,464 51	1,825,479 45
Stat. Payments to the Atlantic Development Board to be credited to the atlantic development fund to finance and assist in financing programs and projects as contemplated by the Atlantic Development Board Act . .	18,628,427 51	18,628,427 51	29,566,960 15
92c Grant to the Government of Nova Scotia to assist in defraying the expenses of operating the former Dominion Steel and Coal Corporation Limited steel plant at Sydney, Nova Scotia	2,000,000 00	2,000,000 00	
95a To authorize expenditures in the current and subsequent fiscal years, not exceeding in the aggregate \$25,000,000, as the federal share of costs of a trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick in accordance with agreements entered into by the Atlantic Development Board and the respective provinces with the approval of the Governor in Council; estimated expenditure in 1967-68	8,000,000 00	7,976,862 63	
Stat. Federal share of costs of trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick in accordance with agreements entered into by the Atlantic Development Board and the respective provinces	11,306,222 17	11,306,222 17	8,556,811 31
100a To authorize expenditures in the current and subsequent fiscal years, not exceeding in the aggregate \$1,750,000, in accordance with agreements entered into by the Atlantic Development Board and the Province of Newfoundland with the approval of the Governor in Council, (a) to cover the federal share of the cost of special housing assistance to any person who was a resident of and the owner of a home on Bell Island on June 30, 1966 and who on or after that date moved or moves to any other part of Canada; and			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Transport—Continued			
ATLANTIC DEVELOPMENT BOARD—Concluded			
(b) to provide mobility assistance similar to that provided under the manpower mobility program in respect of any resident of Bell Island who moves to any other part of Canada and who does not meet the requirements of the manpower mobility program; estimated expenditure in 1967-68.....	1,000,000 00	295,003 77	
	43,597,649 68	42,396,980 59	39,949,250 91
CANADIAN TRANSPORT COMMISSION			
65c Steamship subventions for coastal services, as detailed in the estimates.....\$	1,768,690 00		
Transfer from Canadian Maritime Commission vote 65.....	4,492,733 82		
	6,261,423 82	5,866,255 39	7,103,110 54
105a Administration and to provide that upon proclamation of part 1 of the National Transportation Act the unexpended portion of the funds provided by any Appropriation Act with respect to the Air Transport Board, the Board of Transport Commissioners for Canada and the Canadian Maritime Commission shall be transferred to the control of the Canadian Transport Commission.....\$	200,000 00		
Transfer from Treasury Board vote 5 contingencies.....	35,000 00		
Transfer from Air Transport Board vote 50.....	499,739 27		
Transfer from Board of Transport Commissioners for Canada vote 55..	1,005,609 06		
Transfer from Canadian Maritime Commission vote 60.....	296,108 36		
	2,036,456 69	1,939,178 15	1,798,979 49
110c Notwithstanding any limitation that may be contained in section 265 of the Railway Act, to authorize payment of an amount not exceeding \$30,447.70 from the railway grade crossing fund to be applied to the cost of a bridge reconstruction project authorized by board order No. 115089 of the Board of Transport Commissioners for Canada.....	1 00		
115c Payments to the railway companies subject to paragraph No. 2 of order No. 103860 dated February 23, 1961 of the Board of Transport Commissioners for Canada, which paragraph authorized the railways to increase freight rates on export bulk grain moving from certain ports located on Georgian Bay, the Great Lakes and the St. Lawrence River to Montreal and ports east thereof on the St. Lawrence River and on the Canadian Atlantic coast and which paragraph has been suspended by Order in Council, requiring the railways to continue in effect the rates which prevailed and were published on November 30, 1960, such payments to be the difference between those rates which were in effect on November 30, 1960 and compensatory rates as approved by the Board of Transport Commissioners for Canada.....	104,500 00	104,479 23	1,759,512 95

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Transport—Concluded			
CANADIAN TRANSPORT COMMISSION—Concluded			
120c To provide payments to companies subject to order number 96300, dated November 17, 1958 of the Board of Transport Commissioners for Canada in respect of the period April 1, 1966 to December 31, 1966, for the purpose of reimbursing the said companies for such diminution in their aggregate gross revenues during the said period as in the opinion of the said board is attributable to such companies maintaining the rate level for freight traffic at an 8% increase instead of 17% as authorized by the said order	96,800 00	96,769 55	114,087,720 71
Transfer from Air Transport Board—vote 52 payment of operating subsidies as approved by Treasury Board to regional air carriers	3,000,000 00	1,151,336 00	355,415 00
Transfer from Board of Transport Commissioners for Canada—payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act	126,000,000 00	126,000,000 00	
	137,499,181 51	135,158,018 32	125,104,738 69
Total	622,639,496 61	606,933,126 40	568,178,225 52

Treasury Board

Details of expenditure and revenue are given
in section 41 of volume II

Stat. President of Treasury Board—salary and motor car allowance	3,473 11	3,473 11	
ADMINISTRATION			
1 Departmental administration, including grants as detailed in the estimates	4,478,700 00	4,238,321 58	2,326,768 31
GOVERNMENT ADMINISTRATION			
Stat. Governor General's Retiring Annuity Act	60,789 40	60,789 40	3,837 52
5 Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, and authority to re-use any sums allotted for non-paylist requirements and re-paid to this appropriation from other appropriations \$ 45,000,000 00			
Less: transfers to other departments	33,829,909 00		
	11,170,091 00		
6b To provide that where a person referred to in subsection (3) of section 4 of the Statute Law (Superannuation) Amendment Act, 1966, has made an election referred to therein before the expiration of six months after the coming into force of this provision, such election shall be deemed to have been made within the time prescribed therefor by section 4 of the Public Service Superannuation Act			1 00

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Treasury Board—Concluded			
GOVERNMENT ADMINISTRATION—Concluded			
7c To authorize the Treasury Board to delete from the accounts certain debts due, and claims by, Her Majesty, each of which is in excess of \$1,000, amounting in the aggregate to \$19,067,138.26, of which \$44,570 represents an item that has been carried as an asset in the statement of assets and liabilities.....	44,571 00	44,570 00	
Stat. Government's contribution to the superannuation account and the public service death benefit account, payments under earlier Superannuation and Retirement Acts and under the Public Service Pension Adjustment Act, and gratuities to families of deceased employees.....	123,801,014 44	123,801,014 44	119,072,050 91
Stat. Government's contribution as an employer under the Canada pension plan and the Quebec pension plan in respect of persons employed in the public service whose remuneration is payable out of the consolidated revenue fund.....	17,302,822 38	17,302,822 38	16,768,554 26
10 Government's share of surgical-medical insurance premiums and government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada who are excluded from the Public Service Superannuation Act, to the unemployment insurance fund in respect of government employees paid through the central pay office and to the hospital insurance (outside Canada) plan.....	16,980,000 00	13,122,027 04	15,185,831 00
Stat. Write-off of assets.....	56 59	56 59	1,068 44
Total.....	173,841,518 92	158,573,074 54	153,358,110 44

Unemployment Insurance
Commission

*Details of expenditure and revenue are given
in section 42 of volume II*

1 Administration of the Unemployment Insurance Act including recoverable expenditures on behalf of the Canada pension plan.....	42,480,000 00	37,658,694 45	37,336,458 95
Stat. Government's contribution to the unemployment insurance fund.....	69,491,543 21	69,491,543 21	68,770,591 69
Total.....	111,971,543 21	107,150,237 66	106,107,050 64

Veterans Affairs

*Details of expenditure and revenue are given
in section 43 of volume II*

Stat. Minister of Veterans Affairs—salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
1 Departmental administration.....\$ 5,702,200 00			
1c To extend the purposes of Veterans Affairs vote 1 of the main estimates for 1967-68 to include the recoverable expenditures and the payment detailed in these estimates.....	1 00		
	5,702,201 00	5,549,898 85	5,218,947 30

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68	1967-68	1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Veterans Affairs—Continued			
WELFARE SERVICES, ALLOWANCES AND OTHER BENEFITS			
5 Administration, including the expenses of the War Veterans Allowance Board.....	6,452,400 00	6,392,664 75	6,108,137 32
10 War veterans allowances, civilian war allowances and assistance in accordance with the provisions of the Assistance Fund Regulations.....	115,721,000 00	104,833,086 88	109,496,515 40
15 Other benefits, including education assistance, hospital insurance premiums or payments in lieu thereof re recipients of war veterans allowance and civilian war allowance, and repayments under subsection (3) of section 12 of the Veterans' Rehabilitation Act in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, or where, having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments, and grants as detailed in the estimates.....	2,710,200 00	2,582,350 64	2,663,687 42
17a To provide that, effective the 1st day of July, 1967, the definition of "civilian" for the purposes of part XI of the Civilian War Pensions and Allowances Act be read and construed as though for paragraph (g) of subsection (1) of section 75 of the said Act there were substituted the following: (g) a person who served in the United Kingdom with the Newfoundland overseas forestry unit during World War II (i) for a period of more than six months, or (ii) for any period, if the service was terminated on medical grounds.....	1 00		
Stat. War service gratuities, re-establishment credits and repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act..	400,687 33 125,284,288 33	400,687 33 114,208,789 60	402,488 82 118,670,828 96
PENSIONS			
20 Administration.....	3,212,000 00	3,133,784 51	3,120,072 28
25 Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards; burial grants; and gallantry awards (World War II and special force).....	\$198,979,000 00		
25c To provide, effective the 1st day of January, 1968, that the Pension Act be amended as follows: (a) schedules A and B to the said Act are repealed and the schedules A and B set out in the			

APPROPRIATIONS AND EXPENDITURES—Continued

Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
	\$	\$	\$
Veterans Affairs—Continued			
PENSIONS—Concluded			
details of the estimates are substituted therefor; and			
(b) in subsection (2) of section 38 the words "six hundred and thirty-six" are struck out and the words "seven hundred and thirty-two" are substituted therefor; and			
(c) in subsection (4) of section 38 the words "three hundred dollars" are struck out and the words "three hundred and forty-eight dollars" are substituted therefor	7,800,000 00		
	206,779,000 00	205,598,530 47	195,910,381 16
	209,991,000 00	208,732,314 98	199,030,453 44
TREATMENT SERVICES			
30 Operation and maintenance including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year for hospital and related services	55,703,900 00	53,036,263 23	52,390 623 06
35 Hospital construction, improvements, equipment and acquisition of land	5,947,000 00	5,641,973 58	2,938,102 23
38 Treatment and related allowances	\$ 2,610,000 00		
38c	205,000 00		
	2,815,000 00	2,710,911 75	2,579,615 02
	64,465,900 00	61,389,148 56	57,908,340 31
SOLDIER SETTLEMENT AND VETERANS' LAND ACT			
40 Administration of Veterans' Land Act; Soldier Settlement and British Family Settlement; upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; and to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein	\$ 5,338,600 00		
Transfer from Treasury Board vote 5 contingencies	61,000 00		
	5,399,600 00	5,394,221 89	5,074,081 47
45 Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 38 of the Veterans' Land Act, grants to veterans settled on dominion lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 38 of the Veterans' Land Act and grants to Indian veterans settled on Indian reserve lands under section 39 of the Veterans' Land Act	130,000 00	93,723 34	104,645 22
Stat. Provision for reserve for conditional benefits—Veterans' Land Act	4,032,780 98	4,032,780 98	3,541,213 20
Stat. Reduction in Veterans' Land Act advances	12,588 04	12,588 04	8,477 12
	9,574,969 02	9,533,314 25	8,728,417 01

APPROPRIATIONS AND EXPENDITURES—*Concluded*

Vote	1967-68		1966-67
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
Veterans Affairs— <i>Concluded</i>			
GENERAL			
Stat. Returned soldiers insurance actuarial liability adjustment	378,130 03	378,130 03	359,966 07
Stat. Veterans insurance actuarial liability adjustment.....	1,006,250 33	1,006,250 33	883,110 11
Stat. Write-off of assets.....	65 61	65 61	3,020 09
	1,384,445 97	1,384,445 97	1,246,096 27
<i>Expenditures from appropriations not required for 1967-68</i>			462 00
Total.....	416,419,804 24	400,814,912 13	390,820,545 21
Total for all departments.....	10,109,254,992 44	9,871,364,117 03	8,779,680,995 43

SUMMARY OF EXPENDITURES BY STANDARD OBJECTS AND

Section (Volume II)	Department	Civil salaries and wages	Civilian allowances	Pay and allowances, Defence Forces and R.C.M. Police	Professional and special services
		(1)	(2)	(3)	(4)
		\$	\$	\$	\$
1	Agriculture.....	70,516,928	172,792		3,022,125
2	Atomic Energy.....	255,071			340
3	Auditor General's Office.....	2,098,149			10,471
4	Board of Broadcast Governors.....	502,302	30,900		377,356
5	Canadian Broadcasting Corporation.....				
6	Central Mortgage and Housing Corporation.....				
7	Chief Electoral Officer.....	143,113			12,492
8	Consumer and Corporate Affairs.....	5,664,328	1,983		516,909
9	Defence Production.....	22,200,882	288,565		3,368,442
10	Dominion Bureau of Statistics.....	18,422,238			1,090,758
11	Energy, Mines and Resources.....	36,583,012	114,268		4,037,728
12	External Affairs.....	21,673,797	7,636,116		1,113,391
13	Finance.....	31,642,490	90,549		561,736
14	Fisheries.....	19,852,209	373,561		638,662
15	Forestry and Rural Development.....	14,768,022	2,000		346,128
16	Governor General and Lieutenant-Governors.....	612,827	204,389		716
17	Indian Affairs and Northern Development.....	48,092,302	2,115,103		20,521,073
18	Industry.....	7,003,424	7,617		682,240
19	Insurance.....	1,069,600			6,000
20	Justice.....	12,835,943	24,395		337,259
21	Labour.....	4,542,326	33,755		844,431
22	Legislation.....	11,610,690	1,885,435		47,160
23	Manpower and Immigration.....	55,388,095	1,203,235		1,401,939
24	National Defence.....	200,156,836	753,417	695,607,761	54,767,344
25	National Film Board.....				
26	National Gallery of Canada.....	731,032			225,552
27	National Health and Welfare.....	41,127,057	1,110,844		13,620,879
28	National Research Council including the Medical Research Council.....	29,537,029	480,132		3,905,402
29	National Revenue.....	106,431,009	265,907		999,241
30	Post Office.....	199,559,571	2,068,349		160,354
31	Privy Council.....	2,949,128	26,533		2,080,672
32	Public Archives and National Library.....	2,465,702	45,534		127,317
33	Public Printing and Stationery.....	1,396,029			16,247
34	Public Service Commission.....	9,144,928			340,732
35	Public Service Staff Relations Board.....	621,149	600		75,516
36	Public Works.....	45,902,546	1,228,744		5,892,954
37	Secretary of State.....	9,643,398	2,000		2,188,020
38	Solicitor General.....	38,310,221	32,184	63,955,529	3,597,182
39	Trade and Commerce.....	16,689,452	2,610,062		528,014
40	Transport.....	123,963,615	2,297,152		12,141,493
41	Treasury Board.....	3,477,787	30,540		129,967
42	Unemployment Insurance Commission.....	31,832,241	17,571		1,369,158
43	Veterans Affairs.....	61,696,322	221,159		16,691,341
		1,311,112,800	25,375,391	759,563,290	157,794,741

DEPARTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1968

Travelling and removal expenses	Freight, express and cartage	Postage	Telephones, telegrams and other communi- cation services	Publication of departmental reports and other material	Exhibits, advertising, films, broadcasting and displays	Office stationery, supplies, equipment and furnishings	Materials and supplies	Section (Volume II)
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
\$	\$	\$	\$	\$	\$	\$	\$	
4,154,043	245,781	135,304	719,367	602,438	238,407	2,430,053	4,663,567	1
25,224		366	4,976	1,108		10,117		2
99,138	405	602	12,486	18,305		28,047		3
41,734	133	300	12,720			61,283		4
					3,780,351			5
								6
1,800		200	2,821			5,829		7
165,465	2,092	7,612	76,741	610,284		387,553		8
803,025	300,474	123,350	599,859	99,868	33,592	2,005,495	120,917	9
428,887	17,572	50,311	200,307	616,715	113,332	1,696,532	32,656	10
2,474,084	387,540	29,766	397,140	323,342	176,968	1,034,951	5,263,145	11
3,922,720	304,865	293,546	3,398,849	439,890	157,668	2,001,207	446,209	12
563,374	394,639	2,750,701	324,070	159,104		3,827,064	1,278,795	13
1,598,637	94,620	44,233	316,543	249,988	273,493	662,723	2,704,095	14
1,096,767	30,382	16,810	206,286	324,238	428,455	726,699	834,493	15
26,926	92	844	33,289		5,653	27,254	44,795	16
4,120,170	1,850,894	77,706	1,106,750	363,480	657,230	1,401,569	10,693,004	17
476,640	4,442	8,283	180,633	137,888	494,055	1,264,509	744	18
42,747	753	500	9,127	163,204		31,711		19
453,967	3,634	4,219	84,263	3,050		248,781	202	20
185,144	6,791	13,913	99,715	186,826	245,779	215,445		21
488,027	7,506	2,584	353,540	2,601,683		476,566	105,930	22
2,759,338	188,169	572,992	1,680,875	600,151	998,610	2,801,994	136,924	23
44,793,849	4,059,998	743,219	18,872,390	2,919,990	656,598	6,783,620	106,697,659	24
					8,662,800			25
58,842	5,652	1,000	21,920	99,063	440,891	98,437	49,651	26
2,152,903	281,290	410,815	639,462	457,715	680,139	1,417,741	6,781,353	27
738,966	123,180	66,257	298,530	1,207,541	75,924	1,673,086	8,196,601	28
4,222,321	329,409	1,367,040	952,691	337,641	510,674	5,286,304	1,101,088	29
1,089,631	114,027		378,813	113,594	389,352	2,281,619	5,571,265	30
183,204	2,615	1,182	123,380	31,438	29,551	213,818	6,437	31
19,520	2,802	3,800	27,147	88,362	89,538	419,073	5,719	32
14,614	65,926	45,000	16,766	2,912,117	162,905	85,871	56,389	33
486,532	16,769	40,582	175,000	15,367	541,155	1,030,111	31,062	34
52,875		967	12,082	28,738		125,702		35
1,401,178	807,444	46,175	604,099	18,060	15,167	1,145,945	7,238,871	36
459,810	114,895	41,348	281,129	294,862	1,296,036	558,632	212,788	37
4,865,367	422,295	251,188	1,007,524	46,362	72,883	1,207,705	11,594,010	38
2,135,582	682,889	324,813	493,275	1,794,735	15,810,673	1,287,571	95,641	39
5,916,753	1,007,869	136,011	8,709,144	290,302	72,708	2,977,379	18,805,927	40
74,836				51,787		161,812		41
1,160,663	108,245	962,246	461,038	97,165	87,179	1,683,570	55,609	42
973,684	52,907	163,619	434,539	18,797	14,619	748,683	11,241,240	43
94,728,987	12,038,996	8,739,404	43,329,286	18,325,198	37,212,385	50,532,061	204,066,786	

SUMMARY OF EXPENDITURES BY STANDARD OBJECTS AND

Section (Volume II)	Department	Buildings and works, including land			Equipment		
		Construc- tion or acquisition	Repairs and upkeep	Rentals	Construc- tion or acquisition	Repairs and upkeep	Rentals
		(13)	(14)	(15)	(16)	(17)	(18)
		\$	\$	\$	\$	\$	\$
1	Agriculture.....	18,831,264	1,643,193	470,692	3,456,053	1,087,857	228,592
2	Atomic Energy.....	5,130,632			7,490,164		
3	Auditor General's Office.....						
4	Board of Broadcast Governors.....						
5	Canadian Broadcasting Corporation.....						
6	Central Mortgage and Housing Corpo- ration.....						
7	Chief Electoral Officer.....						
8	Consumer and Corporate Affairs.....						
9	Defence Production.....	223,292	5,409	83,547	795,898	128,886	4,295
10	Dominion Bureau of Statistics.....			10,490		64,998	
11	Energy, Mines and Resources.....	4,349,870	113,349	52,887	14,033,252	1,476,837	3,282,999
12	External Affairs.....	3,390,453	681,939	1,464,156	2,253,271	333,117	3,337
13	Finance.....			3,101	153,619	94,596	
14	Fisheries.....	4,134,570	345,433	121,828	4,731,092	998,608	1,181,399
15	Forestry and Rural Development.....	4,565,158	239,646	7,957	1,624,060	239,937	59,610
16	Governor General and Lieutenant-Gov- ernors.....					1,874	
17	Indian Affairs and Northern Develop- ment.....	66,571,068	6,744,240	258,401	5,163,862	2,081,825	1,054,585
18	Industry.....						
19	Insurance.....						
20	Justice.....					215	
21	Labour.....						
22	Legislation.....					72	
23	Manpower and Immigration.....	145,264	88,724	417,905	62,304	6,676	
24	National Defence.....	25,155,923	36,601,054	7,024,597	274,121,060	141,855,851	384,488
25	National Film Board.....				660,411		
26	National Gallery of Canada.....				63,632	3,524	
27	National Health and Welfare.....	1,934,023	269,908	215,626	1,834,194	203,845	2,035
28	National Research Council including the Medical Research Council ..	9,232,166	937,466	208,721	575,860	447,387	
29	National Revenue.....	56,655	112,738	28,250	53,168	16,130	
30	Post Office.....			7,874	2,386,535	521,849	240,032
31	Privy Council.....						
32	Public Archives and National Library.....				39,264	3,791	3,625
33	Public Printing and Stationery.....						
34	Public Service Commission.....	768,910	30,650	14,065	548,504		
35	Public Service Staff Relations Board.....						
36	Public Works.....	95,873,176	19,890,933	27,217,086	2,585,662	1,612,567	199,665
37	Secretary of State.....	19,530,352		15,000	221,001	9,889	29,968
38	Solicitor General.....	26,254,874	1,066,765	1,302,213	6,840,499	2,639,092	284,725
39	Trade and Commerce.....	113,982	371,517	849,456	364,802	26,618	
40	Transport.....	81,733,584	2,196,952	318,199	39,256,502	5,847,359	3,647,059
41	Treasury Board.....						
42	Unemployment Insurance Commission.....			1,203	7,642	7,272	
43	Veterans Affairs.....	4,203,163	1,031,609	62,232	1,598,508	320,930	
		372,198,379	72,371,525	40,155,486	370,920,819	160,031,602	10,606,414

DEPARTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1968

Municipal or public utility services	Contri- butions, grants, subsidies, etc. not included elsewhere	Pensions, super- annuation and other benefits	All other expenditures (other than special categories 23-33)	Special categories	Total standard objects and special categories	Less expenditure recovered	Net total expenditure	Section (Volume II)
(19)	(20)	(21)	(22)	(23)-(33)	(1)-(33)	(34)		
\$	\$	\$	\$	\$	\$	\$	\$	
1,186,238	164,987,556	47,967	437,835		279,278,052	2,211,848	277,066,204	1
	2,500,000		(1)56,887,515		72,305,513	3,003,796	69,301,717	2
			1,063		2,268,666		2,268,666	3
			6,823		1,033,551		1,033,551	4
	139,502,700				143,283,051		143,283,051	5
	1,724,570		21,406,536		23,131,106		23,131,106	6
			589,102		755,357		755,357	7
	18,613	18	143,115		7,594,713		7,594,713	8
228,632	4,797,379	2,221	1,595,229		37,809,257	2,310,000	35,499,257	9
	11,519		6,182		22,762,497	287,735	22,474,762	10
101,360	62,946,281	30,436	1,024,627		138,233,842	120,339	138,113,503	11
563,905	163,991,730	161,578	1,621,472		215,853,216	104,318	215,748,898	12
41,597,798	26,083,399	11,125	2,980,509	(2)2,038,259,549	2,150,776,218	1,940,893	2,148,835,325	13
188,604	9,088,141	22,526	4,542,691		52,163,656	422,674	51,740,982	14
153,115	48,399,408	10,404	7,750,560		81,830,135	767,533	81,062,602	15
			1,208		959,867		959,867	16
2,820,875	35,796,358	65,097	23,403,072		234,958,664	3,522,550	231,436,114	17
	107,839,343		98,572		118,198,390		118,198,390	18
			580,546		1,904,188		1,904,188	19
5,672	200	1,752,985	37,821		15,792,606	438,221	15,354,385	20
	1,025,186	2,987,907	492,623		10,879,841		10,879,841	21
	108,468	359,077	259,127		18,305,865		18,305,865	22
38,403	300,516,350	73,444	52,512,542		421,593,934		421,593,934	23
23,042,402	27,594,143	150,048,665	18,670,469		1,841,311,333	87,828,945	1,753,482,388	24
					9,323,211		9,323,211	25
	29,500		1,120,881		2,949,577		2,949,577	26
910,640	6,482,550		2,577,550	(3)1,409,707,810	1,492,818,379	4,523,253	1,488,295,126	27
995,428	71,192,126		458,853		130,350,655	8,602,032	121,748,623	28
50,780			490,632		122,611,678	7,553,523	115,058,155	29
8,632	54,125	254,237	31,366	(4)86,614,368	301,845,593		301,845,593	30
	12,892		6,822,926		12,483,776		12,483,776	31
			348,647		3,689,841	97,612	3,592,229	32
			102,302		4,874,166		4,874,166	33
	3,415		202,586		13,390,368		13,390,368	34
	704		64,353		982,686		982,686	35
8,492,255	324,685	56,902	23,707,341	(5)64,737,684	308,999,139	399,973	308,599,166	36
	139,901,319	92,118	14,989,919		189,882,484		189,882,484	37
1,474,697	488,990	15,795,436	3,163,356		184,673,097	31,213,239	153,459,858	38
79,271	36,394,352	62,514	667,863		81,383,082		81,383,082	39
4,248,521	222,760,484	445,318	3,323,233	(6)67,117,383	607,212,947	279,821	606,933,126	40
	38,000	154,286,653	321,693		158,573,075		158,573,075	41
96		29,121	224,809	(7)69,491,543	107,596,371	446,133	107,150,238	42
552,763	522,107	65,313	3,924,313	(8)320,213,434	424,751,282	23,936,370	400,814,912	43
86,740,087	1,575,136,593	326,661,062	257,591,862	4,056,141,771	10,051,374,925	180,010,808	9,871,364,117	

(1) This item (22) includes \$56,883,000 in respect of the Atomic Energy of Canada Limited research program.

(2) Interest on public debt, etc. (23) \$1,300,748,995; subsidies and special payments to provinces (24) \$737,510,554.

(3) Family allowances and youth allowances payments and family assistance (25) \$612,413,193; old age assistance, blind persons allowances, disabled persons allowances, unemployment assistance and Canada assistance plan (26) \$250,006,229; hospital insurance and health grants (30) \$547,288,388.

(4) Movement of mail by land, air and water (32) \$86,614,368.

(5) Trans-Canada highway construction (31) \$64,737,684.

(6) Deficits—government-owned enterprises (33) National Harbours Board \$766,600; St. Lawrence Seaway Authority \$8,224,768; Department of Transport \$58,126,014.

(7) Governments contribution to the unemployment insurance fund (29) \$69,491,543.

(8) Veterans disability pensions, etc. (27) \$205,571,191; other payments to veterans and dependents (28) \$114,642,243.

SUMMARY OF REVENUE BY MAIN CLASSIFICATIONS AND

Section (Volume II)	Department	Tax revenues	Return on investments	Bullion and coinage	Postal revenue
		\$	\$	\$	\$
1	Agriculture.....		771,586		
2	Atomic Energy.....		654,544		
3	Auditor General's Office.....				
4	Board of Broadcast Governors.....				
5	Canadian Broadcasting Corporation.....				
6	Central Mortgage and Housing Corporation.....		163,328,293		
7	Office of the Chief Electoral Officer.....				
8	Consumer and Corporate Affairs.....				
9	Defence Production.....		5,134,935		
10	Dominion Bureau of Statistics.....				
11	Energy, Mines and Resources.....		149,143		
12	External Affairs.....		309,103		
13	Finance.....		404,060,583	10,672,046	
14	Fisheries.....		378,414		
15	Forestry and Rural Development.....				
17	Indian Affairs and Northern Development.....		1,007,081		
18	Industry.....		987,392		
19	Insurance.....	302,581			
20	Justice.....				
21	Labour.....		1,969		
22	Legislation.....				
23	Manpower and Immigration.....		1,567		
24	National Defence.....		1,369,081		
25	National Film Board.....				
26	National Gallery of Canada.....				
27	National Health and Welfare.....				
28	National Research Council including the Medical Research Council.....		191		
29	National Revenue.....	8,015,959,861	1,885		
30	Post Office.....		17,633		281,645,632
31	Privy Council.....				
32	Public Archives and National Library.....		12,192		
33	Public Printing and Stationery.....				
34	Public Service Commission.....				
35	Public Service Staff Relations Board.....				
36	Public Works.....				
37	Secretary of State.....				
38	Solicitor General.....		441,184		
39	Trade and Commerce.....		9,478,688		
40	Transport.....		11,180,186		
41	Treasury Board.....				
42	Unemployment Insurance Commission.....		12,989,306		
43	Veterans Affairs.....				
		8,016,262,443	612,274,956	10,672,046	281,645,632

DEPARTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1968

Privileges, licences and permits	Proceeds from sales	Services and service fees	Refunds of previous years' expenditure	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	
1,498,231	1,753,419	9,300,329	89,089	170,290	13,582,944	1
		13,046	1,081	4	654,544	2
			9	2,583	14,131	3
10,291	3,459,200		1,309,768	913,691	2,592	4
			17	6,200	10,291	5
5,255,500	21	604,422	1,717	505,118	169,010,952	6
	4,706,547	76,310	377,094	115,642	6,217	7
		64,614	3,065		6,366,778	8
389,996	809,497	51,018	83,513	31,961	10,410,528	9
1,370,600	107,271	17,655	204,647	576,524	67,679	10
	70	6,740,316	188,345	1,583,295	1,515,128	11
297,917	163,287	3,350	13,007	103,014	2,585,800	12
179,951	52,859	3,747	98,588	117	423,244,655	13
7,759,122	1,043,005	1,264,928	854,625	847,010	958,989	14
	628		35,485	227,616	335,262	15
		1,244,571		65	12,775,772	17
		64,231	6,196	59,434	1,251,121	18
	4,168	1,803	5,465	1,203,514	1,547,217	19
255,744		5,136	12,164	114,599	129,861	20
19,548	28,672	34,562	1,270,987	357,130	1,216,919	21
720,672	1,043,614	2,178,168	6,863,151	2,495,552	387,643	22
			80,664		1,712,466	23
				66	14,670,238	24
299,609	249,839	5,553,880	563,000	73,073	80,664	25
					66	26
					6,739,401	27
			234,059	528	234,778	28
95,411	244,230	269,676	103,590	3,046,614	8,019,721,267	29
			53,574	49,154	281,765,993	30
			1,808	5,752	7,560	31
		24,859	3,910	289	41,250	32
23,842	3,148,207	44,647	286	1,490	3,218,472	33
		5,781	811	10	6,602	34
			954		954	35
4,299,779	581	1,936,647	636,540	442,054	7,315,601	36
521,266	3,467		14,447	101,259	640,439	37
47,970	326,357	7,555	475,041	236,887	1,534,994	38
36,273	107,471	2,207,368	64,205	321,938	12,215,943	39
18,507,286	1,181,649	27,191,160	1,217,732	486,324	59,764,337	40
				661,765	661,765	41
	5	4,765	23,807	175,531	204,108	42
21,493	96,576		6,763,392	106,760	19,977,527	43
41,610,501	18,530,640	58,914,544	21,655,833	15,022,853	9,076,589,448	

H. R. BALLS,

*Comptroller of the Treasury.**Auditor General's Certificate*

The accounts relating to the revenues as set forth in the above Statement have been examined under my direction and, subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1968.

A. M. HENDERSON,

Auditor General.

1967-68
PUBLIC ACCOUNTS

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APPENDICES

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Appendix No. 1

Expenditures and Revenues by fiscal years from July 1, 1867 to March 31, 1968

—	Ordinary revenues	Special receipts and credits	Total revenues	Total expenditures	Deficit	Surplus
	\$	\$	\$	\$	\$	\$
1867.....					75,728,641	
1868.....	13,687,928		13,687,928	13,716,422	28,494	
1869.....	14,379,175		14,379,175	14,481,359	102,184	
1870.....	15,512,225	27,432	15,539,657	17,890,080	2,350,423	
1871.....	19,335,560	39,476	19,375,036	18,871,812		503,224
1872.....	20,714,814		20,714,814	25,195,368	4,480,554	
1873.....	20,813,469	157,122	20,970,591	38,631,981	17,661,390	
1874.....	24,205,093	302,560	24,507,653	32,984,155	8,476,502	
1875.....	24,648,715	1,008	24,649,723	32,333,137	7,683,414	
1876.....	22,587,587	4,468	22,592,055	31,135,191	8,543,136	
1877.....	22,059,274	868,487	22,927,761	31,611,556	8,683,795	
1878.....	22,375,012	31,245	22,406,257	29,533,018	7,126,761	
1879.....	22,517,382	4,503,143	27,020,525	29,648,642	2,628,117	
1880.....	23,307,406	57,140	23,364,546	32,825,948	9,461,402	
1881.....	29,635,298		29,635,298	32,579,489	2,944,191	
1882.....	33,383,455	1,799,094	35,182,549	33,448,420		1,734,129
1883.....	35,794,650	1,009,019	36,803,669	41,608,732	4,805,063	
1884.....	31,861,962	953,264	32,815,226	56,510,362	23,695,136	
1885.....	32,797,001	557,040	33,354,041	47,599,883	14,245,842	
1886.....	33,177,040	302,843	33,479,883	60,231,298	26,751,415	
1887.....	35,754,993	538	35,755,531	39,911,199	4,155,668	
1888.....	35,908,463		35,908,463	43,125,046	7,216,583	
1889.....	38,782,870		38,782,870	41,781,554	2,998,684	
1890.....	39,879,925		39,879,925	39,883,095	3,170	
1891.....	38,579,311		38,579,311	38,855,130	275,819	
1892.....	36,921,872		36,921,872	40,244,275	3,322,403	
1893.....	38,168,608	40,000	38,208,608	38,758,214	549,606	
1894.....	36,374,693	191	36,374,884	40,876,873	4,501,989	
1895.....	33,978,129		33,978,129	40,870,027	6,891,898	
1896.....	36,618,590		36,618,590	42,041,096	5,422,506	
1897.....	37,829,779		37,829,779	40,870,942	3,041,163	
1898.....	40,555,238	1,272	40,556,510	42,974,313	2,417,803	
1899.....	46,741,250	1,853	46,743,103	49,060,151	2,317,048	
1900.....	51,029,994	1,473	51,031,467	50,251,827		779,640
1901.....	52,514,701	1,632	52,516,333	55,502,530	2,986,197	
1902.....	58,050,790	1,543	58,052,333	61,401,419	3,349,086	
1903.....	66,037,069	3,311,015	69,348,084	59,125,983		10,222,101
1904.....	70,669,817	9,434	70,679,251	69,939,981		739,270
1905.....	71,182,773	3,300	71,186,073	76,542,521	5,356,448	
1906.....	80,139,360	2,034	80,141,394	80,960,205	818,811	
1907, 9 months.....	67,969,328	2,782	67,972,110	64,600,992		3,371,118
1908.....	96,054,506	911	96,055,417	110,344,417	14,289,000	
1909.....	85,093,404	456,176	85,549,580	131,518,999	45,969,419	
1910.....	101,503,711	112,765	101,616,476	113,954,743	12,338,267	
1911.....	117,780,410	103,918	117,884,328	121,657,834	3,773,506	
1912.....	136,108,217		136,108,217	135,985,626		122,591
1913.....	168,689,903	524	168,690,427	143,072,592		25,617,835
1914.....	163,174,395		163,174,395	184,869,619	21,695,224	
1915.....	133,073,481		133,073,481	246,452,714	113,379,233	
1916.....	172,147,838	1,555	172,149,393	337,929,481	165,780,088	
1917.....	232,701,294		232,701,294	496,731,421	264,030,127	
1918.....	260,778,952		260,778,952	573,476,717	312,697,765	

Appendix No. 1—Concluded

Expenditures and Revenues by fiscal years from July 1, 1867 to March 31, 1968—Concluded

	Ordinary revenues	Special receipts and credits	Total revenues	Total expenditures	Deficit	Surplus
	\$	\$	\$	\$	\$	\$
1919.....	312,946,748		312,946,748	695,593,717	382,646,969	
1920.....	349,746,334		349,746,334	740,088,920	390,342,586	
1921.....	434,386,536	2,502,393	436,888,929	528,899,289	92,010,360	
1922.....	381,952,387	13,059,197	395,011,584	476,268,402	81,256,818	
1923.....	394,614,900	14,990,004	409,604,904	441,245,971	31,641,067	
1924.....	396,837,682	10,967,218	407,804,900	371,811,306		35,993,594
1925.....	346,834,479	5,667,676	352,502,155	352,156,566		345,589
1926.....	380,745,506	2,544,162	383,289,668	355,583,081		27,706,587
1927.....	398,695,776	2,432,264	401,128,040	359,231,311		41,896,729
1928.....	422,717,983	8,071,485	430,789,468	379,805,331		50,984,137
1929.....	455,463,874	6,183,149	461,647,023	390,301,495		71,345,528
1930.....	441,374,124	11,633,005	453,007,129	405,266,383		47,740,746
1931.....	349,616,305	8,104,130	357,720,435	441,568,413	83,847,978	
1932.....	326,826,616	7,681,465	334,508,081	448,742,316	114,234,235	
1933.....	306,640,229	5,095,057	311,735,286	532,369,940	220,634,654	
1934.....	324,070,564	590,026	324,660,590	458,157,905	133,497,315	
1935.....	358,474,911	3,498,853	361,973,764	478,106,581	116,132,817	
1936.....	372,222,207	373,789	372,595,996	532,585,555	159,989,559	
1937.....	445,028,955	9,124,792	454,153,747	532,005,432	77,851,685	
1938.....	510,297,581	6,395,168	516,692,749	534,408,117	17,715,368	
1939.....	498,016,706	4,154,648	502,171,354	553,063,098	50,891,744	
1940.....	541,616,092	20,477,367	562,093,459	680,793,792	118,700,333	
1941.....	859,754,928	12,414,717	872,169,645	1,249,601,447	377,431,802	
1942.....	1,463,824,203	24,712,140	1,488,536,343	1,885,066,055	396,529,712	
1943.....	2,182,798,759	66,697,418	2,249,496,177	4,387,124,117	2,137,627,940	
1944.....	2,570,094,424	194,923,289	2,765,017,713	5,322,253,505	2,557,235,792	
1945.....	2,300,097,373	387,237,426	2,687,334,799	5,245,611,924	2,558,277,125	
1946.....	2,363,161,854	650,023,220	3,013,185,074	5,136,228,505	2,123,043,431	
1947.....	2,588,530,895	419,345,418	3,007,876,313	2,634,227,412		373,648,901
1948.....	2,629,845,984	241,900,125	2,871,746,109	2,195,626,454		676,119,655
1949.....	2,649,089,827	122,305,248	2,771,395,075	2,175,892,334		595,502,741
1950.....	2,528,716,437	51,424,178	2,580,140,615	2,448,615,662		131,524,953
1951.....	3,018,698,281	93,837,667	3,112,535,948	2,901,241,697		211,294,251
1952.....	3,939,746,742	41,161,910	3,980,908,652	3,732,875,250		248,033,402
1953.....	4,277,727,601	83,095,188	4,360,822,789	4,337,275,512		23,547,277
1954.....	4,321,771,278	74,548,305	4,396,319,583	4,350,522,378		45,797,205
1955.....	4,094,674,526	28,838,774	4,123,513,300	4,275,362,888	151,849,588	
1956.....	4,400,046,639	(1)	4,400,046,639	4,433,127,636	33,080,997	
1957.....	5,106,540,880	(1)	5,106,540,880	4,849,035,298		257,505,582
1958.....	5,048,788,279	(1)	5,048,788,279	5,087,411,011	38,622,732	
1959.....	4,754,722,689	(1)	4,754,722,689	5,364,039,533	609,316,844	
1960.....	5,289,751,209	(1)	5,289,751,209	5,702,861,053	413,109,844	
1961.....	5,617,679,854	(1)	5,617,679,854	5,958,100,946	340,421,092	
1962.....	5,729,623,724	(1)	5,729,623,724	6,520,645,674	791,021,950	
1963.....	5,878,708,878	(1)	5,878,708,878	6,570,341,805	691,632,927	
1964.....	6,253,204,039	(1)	6,253,204,039	6,872,401,519	619,197,480	
1965.....	7,180,309,787	(1)	7,180,309,787	7,218,274,552	37,964,765	
1966.....	7,695,820,204	(1)	7,695,820,204	7,734,795,525	38,975,321	
1967.....	8,376,181,844	(1)	8,376,181,844	8,797,684,457	421,502,613	
1968.....	9,076,589,448	(1)	9,076,589,448	9,871,364,117	794,774,669	

(1) Now included in ordinary revenues.

Appendix

Ordinary Revenue classified by principal

Fiscal year ended March 31	Income tax	Excess profits tax	Business profits tax	Estate tax ⁽¹⁾	Customs import duties	Excise duties	Excise taxes
	\$	\$	\$	\$	\$	\$	\$
1915.....					75,941,219	21,497,731	98,057
1916.....					98,649,409	22,428,492	1,536,838
1917.....			12,506,517		134,043,842	24,412,348	2,059,584
1918.....			21,271,084		144,172,630	27,168,445	2,227,390
1919.....	9,349,720		32,970,062		147,169,188	30,342,034	11,888,508
1920.....	20,263,740		44,145,184		168,796,823	42,698,083	15,587,707
1921.....	46,381,824		40,841,401		163,266,804	37,118,367	78,803,099
1922.....	78,684,355		22,815,667		105,686,645	36,755,206	73,656,489
1923.....	59,711,538		13,031,462		118,056,469	35,761,997	106,482,718
1924.....	54,204,028		4,752,681		121,500,798	38,181,747	120,676,376
1925.....	56,248,043		2,704,427		108,146,872	38,603,489	85,810,717
1926.....	55,571,962		1,173,449		127,355,143	42,923,549	98,097,106
1927.....	47,386,309		710,102		141,968,678	48,513,160	105,613,160
1928.....	56,571,047		956,032		156,985,818	57,400,897	90,222,931
1929.....	59,422,323		455,232		187,206,332	63,684,954	83,007,283
1930.....	69,020,726		173,300		179,429,921	65,035,701	63,409,143
1931.....	71,048,022		34,430		131,208,955	57,746,808	34,734,661
1932.....	61,254,400		3,000		104,132,677	48,654,862	59,606,391
1933.....	62,066,697		54		70,072,932	37,833,858	82,191,576
1934.....	61,899,171				66,305,356	35,494,220	106,575,575
1935.....	66,808,065				76,561,975	43,189,655	112,192,070
1936.....	82,709,803				74,004,560	44,409,797	112,733,048
1937.....	102,365,242				93,771,091	45,956,857	152,473,422
1938.....	120,365,531				93,455,750	52,037,333	180,818,767
1939.....	142,026,138				78,751,111	51,318,658	161,710,571
1940.....	134,448,566				104,301,487	61,032,044	166,027,944
1941.....	248,143,022	23,995,269			130,757,010	88,607,559	284,167,031
1942.....	510,243,016	135,168,345		6,956,574	142,392,233	110,090,940	453,425,106
1943.....	860,188,672	434,580,677		13,273,483	118,962,840	138,720,723	488,712,425
1944.....	1,036,757,035	428,717,840		15,019,831	167,882,089	142,124,331	638,619,292
1945.....	977,758,068	341,305,357		17,250,798	115,091,376	151,922,140	543,065,271
1946.....	932,729,273	426,696,483		21,447,574	128,876,811	186,726,318	496,909,961
1947.....	939,458,244	442,497,443		23,576,071	237,355,397	196,043,816	579,023,601
1948.....	1,059,848,357	227,030,494		30,828,040	293,012,026	196,794,208	640,758,269
1949.....	1,297,999,404	44,791,918		25,549,777	222,975,470	204,651,969	636,137,688
1950.....	1,272,650,191	-1,788,387		29,919,780	225,877,683	220,564,504	571,457,480
1951.....	1,513,135,510	10,140,910		33,599,089	295,721,750	241,046,174	686,768,092
1952.....	2,161,373,408	2,364,909		38,207,985	346,364,563	217,939,983	885,928,304
1953.....	2,473,790,089			38,070,530	389,442,109	241,360,370	841,890,103
1954.....	2,432,603,505			39,137,594	407,312,241	226,732,460	883,356,506
1955.....	2,265,297,267			44,768,028	397,228,330	226,458,438	824,205,245
1956.....	2,279,503,232			66,607,026	481,239,668	249,383,313	902,217,306
1957.....	2,745,199,494			79,709,197	549,074,860	271,443,661	984,232,900
1958.....	2,798,929,195			71,607,758	498,068,539	300,132,512	952,591,227
1959.....	2,435,262,769			72,535,140	486,508,581	316,744,269	935,114,565
1960.....	2,782,876,766			88,430,705	525,722,158	335,207,406	1,020,082,208
1961.....	3,075,961,775			84,879,372	498,698,211	344,944,857	1,011,275,466
1962.....	3,107,015,319			84,579,383	534,515,544	362,798,655	1,022,204,350
1963.....	3,056,600,380			87,143,312	644,992,131	381,865,989	1,066,348,544
1964.....	3,248,530,746			90,671,283	581,441,461	393,326,182	1,219,470,241
1965.....	3,770,814,462			88,625,641	622,101,883	411,402,145	1,473,692,019
1966.....	3,919,095,260			108,352,377	685,519,390	445,885,434	1,691,807,019
1967.....	4,270,666,470			101,105,631	777,585,703	460,980,029	1,829,146,979
1968.....	4,740,635,053			102,192,358	746,437,351	488,554,309	1,938,140,790

No. 2

sources, April 1, 1914 to March 31, 1968

Tax on insurance premiums	Tax on trust and loan companies	Bank note circulation tax	Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total ordinary revenue
\$	\$	\$	\$	\$	\$	\$
				97,537,007	35,536,474	133,073,481
459,247	324,250	1,300,447		124,698,683	47,449,155	172,147,838
419,699	202,415	1,114,023		174,758,428	57,942,866	232,701,294
496,540	269,129	1,115,757		196,720,975	64,057,977	260,778,952
546,114	323,340	1,099,765		233,688,731	79,258,017	312,946,748
638,731	274,216	1,170,223		293,574,707	56,171,627	349,746,334
807,667	293,802	1,257,534		368,770,498	65,616,038	434,386,536
749,959	283,994	1,293,697		319,926,012	62,026,375	381,952,387
852,328	312,392	1,244,437		335,453,341	59,161,559	394,614,900
857,587	308,632	1,236,958		341,718,807	55,118,875	396,837,682
867,902	315,315	1,217,754		293,914,519	52,919,960	346,834,479
950,221	326,714	1,176,869	288,392	327,863,405	52,882,101	380,745,506
947,830	335,368	1,174,665	357,422	347,006,694	51,689,082	398,695,776
999,003	345,430	1,224,645	373,676	365,079,479	57,638,503	422,717,982
894,864	7,641	1,242,399	351,109	396,272,137	59,191,737	455,463,874
74,416		1,408,420	318,042	378,869,669	62,504,455	441,374,124
74,250	6	1,429,264	484,043	296,760,439	52,855,866	349,616,305
12,152		1,390,121	307,567	275,361,170	51,465,446	326,826,616
826,150		1,327,535	201,139	254,519,941	52,120,288	306,640,229
741,681		1,335,546	322,066	272,173,615	51,896,949	324,070,564
750,099		1,368,480	3,987,029	304,857,373	53,617,538	358,474,911
760,843		1,280,933	1,735,247	317,634,231	54,587,976	372,222,207
774,363		1,209,894	459,791	387,010,660	58,018,295	445,028,955
866,820		1,106,859	487,606	449,138,666	61,158,915	510,297,581
891,539		1,013,776	547,751	436,259,544	61,757,162	498,016,706
925,936		948,987	539,631	468,224,595	73,391,497	541,616,092
971,366		898,327	636,212	778,175,796	81,579,132	859,754,928
1,148,207	159	786,483	701,774	1,360,912,837	102,911,366	1,463,824,203
10,893,465		664,654	723,022	2,066,719,961	116,078,798	2,182,798,759
6,480,702		457,639	752,725	2,436,811,484	133,282,940	2,570,094,424
7,181,561		350,006	702,071	2,154,626,648	145,470,725	2,300,097,373
7,950,552		270,062	751,353	2,202,358,387	160,803,467	2,363,161,854
8,796,539		220,556	689,646	2,427,661,313	160,869,582	2,588,530,895
3,004,081		187,869	612,050	2,452,075,394	177,770,590	2,629,845,984
3,338,759		165,791	531,500	2,436,142,276	212,947,551	2,649,089,827
3,789,456		120,866	525,506	2,323,117,079	205,599,358	2,528,716,437
4,228,255			710,119	2,785,349,899	233,348,382	3,018,698,281
4,752,919			843,011	3,657,775,082	281,971,660	3,939,746,742
12,360,715			679,021	3,997,592,937	280,134,664	4,277,727,601
13,756,248			685,899	4,003,584,453	318,186,825	4,321,771,278
14,531,384			949,388	3,773,438,080	321,236,446	4,094,674,526
15,490,611			1,280,014	3,995,721,170	404,325,469	(2)4,400,046,639
16,686,220			1,585,439	4,647,931,771	458,609,109	(2)5,106,540,880
68,364			1,429,787	4,622,827,382	425,960,897	(2)5,048,788,279
22,602			1,190,600	4,247,378,526	507,344,163	(2)4,754,722,689
18,180			2,515	4,752,339,938	537,411,271	(2)5,289,751,209
16,414			491	5,015,776,586	601,903,268	(2)5,617,679,854
48,316			3,179	5,111,164,746	618,458,978	(2)5,729,623,724
24,889			2,139	5,236,977,384	641,731,494	(2)5,878,708,878
90,092			1,777	5,533,531,782	719,672,257	(2)6,253,204,039
138,249			1,851	6,366,776,250	813,533,537	(2)7,180,309,787
157,854			2,758	6,850,320,092	845,500,112	(2)7,695,820,204
169,086			903	7,439,654,801	936,527,043	(2)8,376,181,844
302,581			1	8,016,262,443	1,060,327,005	(2)9,076,589,448

(1) Prior to 1960 shown as succession duties.

(2) Includes all budgetary revenue.

Appendix No. 3

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
FINANCE					
Canadian National Railways—					
Refunding Act, 1955.....	1 year	Jan. 31, 1968	various	395,300,000	17,285,004
Financing and Guarantee Act, 1941.....	various	Dec. 28, 1967	5	607,875	9,750
Financing and Guarantee Act, 1942.....	various	Dec. 28, 1967	various	10,731,784	237,462
Financing and Guarantee Act, 1960.....	1 year	Mar. 31, 1968	various	29,000,000	1,039,500
Financing and Guarantee Act, 1961.....	various	Mar. 31, 1968	various	26,371,000	1,278,350
Financing and Guarantee Act, 1965-1966.....	various	Dec. 30, 1967	various	50,000,000	2,628,125
					22,478,191
Farm Credit Corporation—					
Interest on bonds.....	1 year	Jan. 1, 1968	3	15,000,000	450,000
Interest on notes.....	1 year	June 30, 1967	various	198,229,611	10,454,763
Interest on notes.....	1 year	July 1, 1967	various	387,747,264	8,941,394
Interest on notes.....	1 year	Dec. 1, 1967	various	263,304,757	14,549,214
Interest on notes.....	1 year	Dec. 31, 1967	3½	3,312,960	122,291
Interest on notes (Farm Machinery Syndicates Credit Act).....	various	Jan. 1, 1968	various	2,290,500	93,687
					34,611,349
Harbour Commission—					
Fraser River Harbour debentures.....	1 year	Jan. 1, 1968	various	1,064,156	44,914
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year	Dec. 31, 1967	3	20,763,000	657,495
France.....	1 year	Dec. 31, 1967	3	66,944,000	2,008,320
Netherlands.....	1 year	Apr. 30, 1967	various	32,130,000	1,032,750
United Kingdom—					
Financial Agreement Act, 1946.....	1 year	Dec. 31, 1967	2	957,013,598	19,524,934
Deferred interest.....	1 year	Dec. 31, 1967	2	82,984,751	1,659,695
France—interim credit—consolidated interest.....	1 year	Dec. 31, 1967	3	656,000	19,680
					24,902,874
National Harbours Board—					
Montreal Harbour debentures.....	on account	various	various	193,298,452	1,300,000
Three Rivers Harbour debentures.....	on account	various	various		109,652
					1,409,652
Provinces—					
Loans—					
Manitoba treasury bills.....	1 year	July 1, 1967	2½	5,852,676	166,919
Saskatchewan treasury bills.....	1 year	July 1, 1967	2½	2,273,969	64,854
Alberta treasury bills.....	1 year	July 1, 1967	2½	3,204,375	91,389
British Columbia treasury bills.....	1 year	July 1, 1967	2½	6,650,622	191,213
Province of Quebec—debt account.....					58,944
					573,319
Miscellaneous—					
Bank of Canada—government's share of profits for calendar year 1967.....					177,024,221
Canada Deposit Insurance Corporation.....	various	various	various	19,350,000	243,308
Canadian Broadcasting Corporation.....	various	Mar. 31, 1968	various	74,124,837	3,759,621
Canadian Commercial Corporation.....					3,093
Canadian Corporation for the 1967 World Exhibition.....	1 year	Dec. 31, 1967	various	205,000,000	9,929,074
Canadian Dairy Commission.....	various	various	various	22,178,981	913,189
Canadian Overseas Telecommunication Corporation.....	1 year	Mar. 31, 1968	various	52,383,257	2,495,059
Exchange fund—profits for calendar year 1967..					55,188,836
Interest-bearing deposits with chartered banks..					23,351,019
Interest-bearing deposits with the Central Bank of Chile—blocked currency.....	various	various	6	2,136,260	128,176
International Bank for Reconstruction and Development.....	various	various	various	85,023,248	2,019,374
Investments held for retirement of unmatured debt.....					272,919
Investments in special United States of America securities—Columbia River Treaty.....	1 year	Nov. 1, 1967	various	122,616,661	6,597,764
Municipal Development and Loan Board.....	various	various	various	280,595,390	12,715,939
Municipal Improvements Assistance Act.....	1 year	various	2	568,194	13,134
National Capital Commission.....	1 year	Mar. 31, 1968	various	75,115,901	3,792,538
Northern Canada Power Commission.....	various	Mar. 31, 1968	various	135,239,286	3,833,945
Northern Ontario Pipe Line Crown Corporation..					693,470
Ottawa civil service recreational association.....	1 year	Mar. 31, 1968	various	1,027,264	43,320
Securities investment account.....					17,022,285
					320,040,284
					404,060,583

Appendix No. 3—Concluded

Return on Investments—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
OTHER DEPARTMENTS					
Agriculture.....					771,586
Atomic Energy.....					654,544
Central Mortgage and Housing Corporation—					
Interest on debentures.....					156,706,983
Profits.....					6,621,310
					163,328,293
Defence Production—					
Crown Assets Disposal Corporation.....					191,245
Polymer Corporation Limited.....					2,600,000
Other.....					2,343,690
					5,134,935
Energy, Mines and Resources.....					149,143
External Affairs—					
Loan to Ceylon.....					11,998
Loan to India—purchase of aircraft.....					182,234
United Nations bonds.....					113,962
Other.....					909
					309,103
Fisheries.....					378,414
Indian Affairs and Northern Development—					
Indian Affairs.....					48,103
Northwest Territories.....					479,651
Yukon Territory.....					456,923
Other.....					22,404
					1,007,081
Industry.....					987,392
Labour.....					1,969
Manpower and Immigration.....					1,567
National Defence.....					1,094,779
Town of Oromocto, New Brunswick.....					216,383
Town of Oromocto Development Corporation....					57,919
					1,369,081
National Research Council.....					191
National Revenue.....					1,885
Post Office.....					17,633
Public Archives and National Library.....					12,192
Solicitor General.....					366,630
Royal Canadian Mounted Police.....					74,554
					441,184
Trade and Commerce—					
Contracts of insurance under the Export Credits					
Insurance Act, 1944.....					9,473,331
Other.....					5,357
					9,478,688
Transport—					
Hamilton Harbour Commissioners.....					125,614
Nanaimo Harbour Commissioners.....					6,673
Railway Subsidy Act agreements.....					11,054
The St. Lawrence Seaway Authority—deferred					
interest.....					10,848,912
Toronto Harbour Commissioners.....					93,983
Other.....					93,950
					11,180,186
Veterans Affairs—					
Soldier Settlement and Veterans Land Act—					
Loans.....					12,989,306
					612,274,956

⁽¹⁾ Balance at March 31, 1968.

Appendix No. 4

Unmatured Debt including Treasury Bills of Canada as at March 31, 1968
and the Annual Interest thereon

			Date of maturity	Rate per cent	Amount of loan	Annual interest
					\$	\$
PAYABLE IN CANADA—						
Bonds—						
Loan of 1967.....	F 10	1968	Apr. 1	4½	175,000,000	7,875,000
Refunding loan 1950.....	P 9		June 15	2½	308,581,000	8,485,977
Loan of 1967.....	F 13		June 15	4½	160,000,000	7,200,000
Loan of 1963 and 1964.....	CT 3		Oct. 1	5	441,000,000	22,050,000
Loan of 1967.....	F 15		Oct. 1	5	20,000,000	1,000,000
Canada savings bonds 1959.....	S 14		Nov. 1	5	710,305,250	35,515,263
Loan of 1967.....	F 18		Dec. 15	4½	125,000,000	5,937,500
Loan of 1960.....	T 39	1969	Apr. 1	5½	80,000,000	4,400,000
Loan of 1962.....	AT 16		Apr. 1	5½	100,000,000	5,500,000
Loan of 1965.....	CT 23		Apr. 1	5½	100,000,000	5,500,000
Loan of 1967.....	F 16		Apr. 1	5½	70,000,000	3,850,000
Canada savings bonds 1956.....	S 11		May 1	4	26,279,100	1,051,164
Loan of 1964.....	CT 11		July 1	5	325,000,000	16,250,000
Loan of 1962.....	AT 13		Oct. 1	5½	80,000,000	4,400,000
Loan of 1965.....	CT 21		Oct. 1	5½	145,000,000	7,975,000
Loan of 1966.....	F 5		Oct. 1	5½	250,000,000	14,375,000
Loan of 1967.....	F 19		Dec. 15	5½	175,000,000	9,625,000
Loan of 1968.....	F 24	1970	Feb. 15	6	250,000,000	15,000,000
Loan of 1958.....	T 24		May 1	3½	200,000,000	7,000,000
Loan of 1965 and 1966.....	CT 19		July 1	5	175,000,000	8,750,000
Loan of 1966 and 1967.....	F 2		July 1	5	140,000,000	7,000,000
Canada savings bonds 1957.....	S 12		Nov. 1	4½	130,099,500	6,179,726
Canada savings bonds 1960.....	S 15		Nov. 1	5	174,918,200	8,745,910
Loan of 1966.....	F 8		Dec. 15	5½	300,000,000	17,250,000
Loan of 1967.....	F 20	1971	Apr. 1	6	225,000,000	13,500,000
Loan of 1964.....	CT 15		June 1	5	350,000,000	17,500,000
Canada savings bonds 1961.....	S 16		Nov. 1	4½	136,434,600	6,139,557
Loan of 1967 and 1968.....	F 17		Dec. 15	6	285,000,000	17,100,000
Conversion loan 1958.....	T 28	1972	Sept. 1	4½	1,267,203,100	53,856,132
Loan of 1965.....	CT 17	1973	Oct. 1	5	275,000,000	13,750,000
Loan of 1967.....	F 11		Oct. 1	5	200,000,000	10,000,000
Canada savings bonds 1958.....	S 13		Nov. 1	4½	48,969,750	2,081,214
Loan of 1967.....	F 22		Dec. 1	6½	225,000,000	14,062,500
Canada savings bonds 1964.....	S 19	1974	Nov. 1	5	320,754,050	16,037,703
Loan of 1967.....	F 14		Dec. 1	5½	100,000,000	5,500,000
Loan of 1959.....	T 36	1975	Oct. 1	5½	310,361,000	17,069,855
Loan of 1965.....	CT 24		Oct. 1	5½	50,000,000	2,750,000
Loan of 1967.....	F 9		Oct. 1	5½	70,000,000	3,850,000
Canada savings bonds 1963.....	S 18		Nov. 1	5	345,695,800	17,284,790
Loan of 1960.....	T 38	1976	Apr. 1	5½	436,158,000	23,990,890
Loan of 1954.....	T 11		June 1	3½	247,046,500	8,029,011
Canada savings bonds 1962.....	S 17		Nov. 1	5	715,102,550	35,755,128
Canada savings bonds 1965.....	S 20	1977	Nov. 1	5	270,949,950	13,547,497
Loan of 1953 and 1958.....	T 5		Jan. 15	3½	207,911,500	7,796,681
Loan of 1954.....	T 13	1979	Oct. 1	3½	343,246,500	11,155,511
Canada savings bonds 1966.....	CS		Nov. 1	5	1,813,296,400	90,664,820
Loan of 1962.....	AT 14	1980	Aug. 1	5½	120,000,000	6,600,000
Loan of 1966.....	CT 26		Aug. 1	5½	80,000,000	4,400,000
Loan of 1966 and 1967.....	F 3		Aug. 1	5½	160,000,000	8,800,000
Canada savings bonds 1967.....	S 22		Nov. 1	5½	1,403,735,400	73,696,109
Conversion loan 1958.....	T 29	1983	Sept. 1	4½	1,992,679,450	89,670,575
Loan of 1963.....	AT 21	1988	June 1	5	100,000,000	5,000,000
Loan of 1964.....	CT 9		June 1	5	50,000,000	2,500,000
Loan of 1964 and 1965.....	CT 12	1990	May 1	5½	225,000,000	11,812,500
Loan of 1967.....	F 12		May 1	5½	125,000,000	6,562,500
Loan of 1966 and 1967.....	F 6	1992	Sept. 1	5½	225,000,000	12,937,500
Conversion loan 1956.....	T 15	1998	Mar. 15	3½	197,045,000	7,389,187
Loan of 1936.....	P 1		Perpetual	3	55,000,000	1,650,000
Special non-marketable bonds—						
Canada pension plan investment fund.....		1986	Mar. 10	5.29	102,000	5,396
Canada pension plan investment fund.....			Apr. 1	5.42	144,000	7,805
Canada pension plan investment fund.....			May 3	5.37	154,000	8,270
Canada pension plan investment fund.....			June 1	5.39	146,000	7,869
Canada pension plan investment fund.....			July 4	5.40	146,000	7,884
Canada pension plan investment fund.....			Aug. 3	5.44	161,000	8,758
Canada pension plan investment fund.....			Sept. 1	5.48	149,000	8,165
Canada pension plan investment fund.....			Oct. 3	5.60	138,000	7,728
Canada pension plan investment fund.....			Nov. 1	5.51	145,000	7,990
Canada pension plan investment fund.....			Dec. 1	5.51	119,000	6,557
Canada pension plan investment fund.....		1987	Jan. 4	5.61	181,000	10,154
Canada pension plan investment fund.....			Feb. 1	5.49	108,000	5,929
Canada pension plan investment fund.....			Mar. 2	5.36	201,000	10,774
Canada pension plan investment fund.....			Apr. 4	5.39	190,000	10,241
Canada pension plan investment fund.....			May 2	5.37	205,000	11,009
Canada pension plan investment fund.....			June 1	5.48	189,000	10,357
Canada pension plan investment fund.....			July 4	5.56	200,000	11,120

Appendix No. 4—Concluded

Unmatured Debt including Treasury Bills of Canada as at March 31, 1968
and the Annual Interest thereon—Concluded

	Date of maturity	Rate per cent	Amount of loan	Annual interest
			\$	\$
PAYABLE IN CANADA—Concluded				
<i>Bonds—concluded</i>				
<i>Special non-marketable bonds—concluded</i>				
Canada pension plan investment fund.....	1987 Aug. 1	5.61	209,000	11,725
Canada pension plan investment fund.....	Sept. 1	5.61	189,000	10,603
Canada pension plan investment fund.....	Oct. 3	5.69	178,000	10,128
Canada pension plan investment fund.....	Nov. 2	6.14	162,000	9,947
Canada pension plan investment fund.....	Dec. 1	6.27	363,000	22,760
Canada pension plan investment fund.....	Jan. 3	6.44	285,000	18,354
Canada pension plan investment fund.....	Feb. 1	6.51	312,000	20,311
Canada pension plan investment fund.....	Mar. 4	6.53	613,000	40,029
Canada pension plan investment fund.....	Mar. 8	6.53	719,000	46,951
Unemployment Insurance Commission.....		4 $\frac{1}{2}$	17,000,000	828,750
Unemployment Insurance Commission.....		5	68,000,000	3,400,000
Unemployment Insurance Commission.....		5 $\frac{1}{2}$	89,000,000	4,672,500
Unemployment Insurance Commission.....		5 $\frac{1}{2}$	68,000,000	3,740,000
Unemployment Insurance Commission.....		5 $\frac{3}{4}$	54,000,000	3,105,000
			17,939,520,600	879,438,264
<i>Treasury bills—</i>				
91 days.....	1968 Apr. 5	5.93	120,000,000	7,116,000
182 days.....	Apr. 5	5.05	30,000,000	1,515,000
90 days.....	Apr. 11	5.83	120,000,000	6,996,000
181 days.....	Apr. 11	5.13	30,000,000	1,539,000
91 days.....	Apr. 19	5.80	125,000,000	7,250,000
182 days.....	Apr. 19	5.18	30,000,000	1,554,000
91 days.....	Apr. 26	6.19	125,000,000	7,737,500
182 days.....	Apr. 26	5.22	30,000,000	1,566,000
91 days.....	May 3	6.29	125,000,000	7,862,500
182 days.....	May 3	5.23	30,000,000	1,569,000
91 days.....	May 10	6.62	125,000,000	8,275,000
182 days.....	May 10	5.24	30,000,000	1,572,000
91 days.....	May 17	6.61	110,000,000	7,271,000
182 days.....	May 17	5.25	30,000,000	1,575,000
91 days.....	May 24	6.74	120,000,000	8,088,000
182 days.....	May 24	5.58	30,000,000	1,674,000
91 days.....	May 31	6.80	120,000,000	8,160,000
182 days.....	May 31	5.63	30,000,000	1,689,000
91 days.....	June 7	6.82	125,000,000	8,525,000
182 days.....	June 7	5.74	30,000,000	1,722,000
91 days.....	June 14	6.90	120,000,000	8,280,000
182 days.....	June 14	5.95	30,000,000	1,785,000
91 days.....	June 21	7.01	120,000,000	8,412,000
182 days.....	June 21	6.12	30,000,000	1,836,000
91 days.....	June 28	6.98	120,000,000	8,376,000
182 days.....	June 28	6.13	30,000,000	1,839,000
91 days.....	July 5	6.09	30,000,000	1,827,000
182 days.....	July 12	5.95	30,000,000	1,785,000
91 days.....	July 19	5.91	30,000,000	1,773,000
182 days.....	July 26	6.26	30,000,000	1,878,000
91 days.....	Aug. 2	6.37	30,000,000	1,911,000
182 days.....	Aug. 9	6.75	30,000,000	2,025,000
91 days.....	Aug. 16	6.66	30,000,000	1,998,000
182 days.....	Aug. 23	6.75	30,000,000	2,025,000
91 days.....	Aug. 30	6.81	30,000,000	2,043,000
182 days.....	Sept. 6	6.85	30,000,000	2,055,000
91 days.....	Sept. 13	6.99	30,000,000	2,097,000
182 days.....	Sept. 20	7.02	30,000,000	2,106,000
91 days.....	Sept. 27	6.98	30,000,000	2,094,000
182 days.....	Nov. 29	5.65	125,000,000	7,062,500
364 days.....			2,480,000,000	156,463,500
			20,419,520,600	1,035,901,764
PAYABLE IN NEW YORK—				
<i>Bonds—</i>				
Loan of 1949.....	1974 Sept. 1	2 $\frac{1}{2}$	48,755,627	1,340,780
Loan of 1950.....	1975 Sept. 15	2 $\frac{3}{4}$	30,301,591	833,294
Loan of 1962.....	1987 Oct. 15	5	81,297,216	4,064,861
			160,354,434	6,238,935
			20,579,875,034	1,042,140,699

The interest shown is a projection for one year at the annual interest rates on the principal amounts outstanding at March 31, 1968. Where various rates of interest are applicable during the term of a loan the interest rate in effect at March 31, 1968 has been used. Call provisions and other information on these loans will be found in the explanations to schedule S.

Bonds payable in New York have been converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian.

Appendix No. 5

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1968

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1867.....	93,046,051	17,317,410	75,728,641	75,728,641	
1868.....	96,896,666	21,139,531	75,757,135	28,494	
1869.....	112,361,998	36,502,679	75,859,319	102,184	
1870.....	115,993,706	37,783,964	78,209,742	2,350,423	
1871.....	115,492,683	37,786,165	77,706,518		503,224
1872.....	122,400,179	40,213,107	82,187,072	4,480,554	
1873.....	129,743,432	29,894,970	99,848,462	17,661,390	
1874.....	141,163,551	32,838,587	108,324,964	8,476,502	
1875.....	151,663,402	35,655,024	116,008,378	7,683,414	
1876.....	161,204,688	36,653,174	124,551,514	8,543,136	
1877.....	174,675,835	41,440,526	133,235,309	8,683,795	
1878.....	174,957,269	34,595,199	140,362,070	7,126,761	
1879.....	179,483,871	36,493,684	142,990,187	2,628,117	
1880.....	194,634,441	42,182,852	152,451,589	9,461,402	
1881.....	199,861,537	44,465,757	155,395,780	2,944,191	
1882.....	205,365,252	51,703,601	153,661,651		1,734,129
1883.....	202,159,104	43,692,390	158,466,714	4,805,063	
1884.....	242,482,416	60,320,566	182,161,850	23,695,136	
1885.....	264,703,607	68,295,915	196,407,692	14,245,842	
1886.....	273,164,341	50,005,234	223,159,107	26,751,415	
1887.....	273,187,626	45,872,851	227,314,775	4,155,668	
1888.....	284,513,842	49,982,484	234,531,358	7,216,583	
1889.....	287,722,063	50,192,021	237,530,042	2,998,684	
1890.....	286,112,295	48,579,083	237,533,212	3,170	
1891.....	289,899,230	52,090,199	237,809,031	275,819	
1892.....	295,833,274	54,201,840	241,131,434	3,322,403	
1893.....	300,054,525	58,373,485	241,681,040	549,606	
1894.....	308,348,023	62,164,994	246,183,029	4,501,989	
1895.....	318,048,755	64,973,828	253,074,927	6,891,898	
1896.....	325,717,537	67,220,104	258,497,433	5,422,506	
1897.....	332,530,131	70,991,535	261,538,596	3,041,163	
1898.....	338,375,984	74,419,585	263,956,399	2,417,803	
1899.....	345,160,903	78,887,456	266,273,447	2,317,048	
1900.....	346,206,980	80,713,173	265,493,807		779,640
1901.....	354,732,433	86,252,429	268,480,004	2,986,197	
1902.....	366,358,477	94,529,387	271,829,090	3,349,086	
1903.....	361,344,098	99,737,109	261,606,989		10,222,101
1904.....	364,962,512	104,094,793	260,867,719		739,270
1905.....	377,678,580	111,454,413	266,224,167	5,356,448	
1906.....	392,269,680	125,226,702	267,042,978	818,811	
1907, 9 months.....	379,966,826	116,294,966	263,671,860		3,371,118
1908.....	408,207,158	130,246,298	277,960,860	14,289,000	
1909.....	478,535,427	154,605,148	323,930,279	45,969,419	
1910.....	470,663,046	134,394,500	336,268,546	12,333,267	
1911.....	474,941,487	134,899,435	340,042,052	3,773,506	
1912.....	508,338,592	168,419,131	339,919,461		122,591
1913.....	483,232,555	168,930,929	314,301,626		25,617,835
1914.....	544,391,369	208,394,519	335,996,850	21,695,224	
1915.....	700,473,814	251,097,731	449,376,083	113,379,233	
1916.....	936,987,802	321,831,631	615,156,171	165,780,088	
1917.....	1,382,003,268	502,816,970	879,186,298	264,030,127	
1918.....	1,863,335,899	671,451,836	1,191,884,063	312,697,765	
1919.....	2,676,635,724	1,102,104,692	1,574,531,032	382,646,969	
1920.....	3,041,529,587	792,660,963	2,248,868,624	674,337,592	
1921.....	2,902,482,117	561,603,133	2,340,878,984	92,010,360	
1922.....	2,902,347,137	480,211,335	2,422,135,802	81,256,818	
1923.....	2,888,827,237	435,050,368	2,453,776,869	31,641,067	
1924.....	2,819,610,470	401,827,195	2,417,783,275		35,993,594
1925.....	2,518,066,523	400,628,837	2,417,437,686		345,589
1926.....	2,768,779,184	379,048,085	2,389,731,099		27,706,587
1927.....	2,726,298,717	378,464,347	2,347,834,370		41,896,729
1928.....	2,677,137,243	380,287,010	2,296,850,233		50,984,137
1929.....	2,647,033,973	421,529,268	2,225,504,705		71,345,528
1930.....	2,644,586,411	366,822,452	2,177,763,959		47,740,746
1931.....	2,610,265,698	348,653,761	2,261,611,937	83,847,978	
1932.....	2,831,743,562	455,897,390	2,375,846,172	114,234,235	
1933.....	2,996,366,665	399,885,839	2,596,480,826	220,634,654	

Appendix No. 5—Concluded

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1968—Concluded

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1934.....	3,141,042,097	411,063,956	2,729,978,141	133,497,315	
1935.....	3,205,956,369	359,845,411	2,846,110,958	116,132,817	
1936.....	3,431,944,027	425,843,510	3,006,100,517	159,989,559	
1937.....	3,542,521,139	458,568,937	3,083,952,202	77,851,685	
1938.....	3,540,237,614	438,570,044	3,101,667,570	17,715,368	
1939.....	3,710,610,592	558,051,278	3,152,559,314	50,891,744	
1940.....	4,028,728,605	757,468,958	3,271,259,647	118,700,333	
1941.....	5,018,928,037	1,370,236,588	3,648,691,449	377,431,802	
1942.....	6,648,823,424	2,603,602,263	4,045,221,161	396,529,712	
1943.....	9,228,252,012	3,045,402,911	6,182,849,101	2,137,627,940	
1944.....	12,359,123,230	3,619,038,337	8,740,084,893	2,557,235,792	
1945.....	15,712,181,527	4,413,819,509	11,298,362,018	2,558,277,125	
1946.....	18,959,846,183	5,538,440,734	13,421,405,449	2,123,043,431	
1947.....	17,698,195,740	4,650,439,192	13,047,756,548		373,648,901
1948.....	17,197,348,981	4,825,712,088	12,371,636,893		676,119,655
1949.....	16,950,403,795	5,174,269,643	11,776,134,152		595,502,741
1950.....	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951.....	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952.....	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953.....	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954.....	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955.....	17,951,491,464	6,688,411,310	11,263,080,154	(2)147,143,090	
1956.....	19,124,232,779	7,843,863,815	11,280,368,964	(2)17,288,810	
1957.....	18,335,797,515	7,328,146,357	11,007,651,158		(2)272,717,806
1958.....	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959.....	20,246,773,669	8,568,383,809	11,678,389,860	(2)632,115,970	
1960.....	20,986,367,010	8,897,173,007	12,089,194,003	(2)410,804,143	
1961.....	21,602,836,960	9,165,721,865	12,437,115,095	(2)347,921,092	
1962.....	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963.....	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964.....	25,923,462,737	10,853,313,285	15,070,149,452	(2)1,150,379,480	
1965.....	26,563,951,145	11,059,478,601	15,504,472,544	(2)434,323,092	
1966.....	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967.....	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968.....	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	

⁽¹⁾From 1867 to 1906 the fiscal year ended June 30, and from 1907 on March 31.

⁽²⁾In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, \$4,706,498; 1955-56, \$15,792,187; 1956-57, \$15,212,224; in 1958-59 the Net Debt was increased by an adjustment of \$22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of \$2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of \$7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of \$531,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of \$396,358,327 in respect of prior years' transactions.

Appendix No. 6

Interest on Public Debt 1967-68

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
			per cent	\$	\$
UNMATURED DEBT					
<i>Payable in Canada—</i>					
P 1—Loan of 1936, perpetual.....	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
P 9—Refunding loan, 1950-67/68.....	June 15—Dec. 15	1 year	2½	308,581,000	8,485,976
T 5—Loan of 1953/58-75/78.....	Jan. 15—July 15	1 year	3½	207,911,500	7,796,681
T 11—Loan of 1954-74/76.....	June 1—Dec. 1	1 year	3½	247,046,500	8,029,011
T 13—Loan of 1954-79.....	Apr. 1—Oct. 1	1 year	3½	343,246,500	11,155,512
T 15—Conversion loan of 1956-96/98.....	Mar. 15—Sept. 15	1 year	3½	197,045,000	7,389,187
T 24—Loan of 1958-70.....	May 1—Nov. 1	1 year	3½	200,000,000	7,000,000
T 28—Conversion loan of 1958-72.....	Mar. 1—Sept. 1	1 year	4½	1,267,203,100	53,856,348
T 29—Conversion loan of 1958-83.....	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,573
T 36—Loan of 1959-75.....	Apr. 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—Loan of 1960-76.....	Apr. 1—Oct. 1	1 year	5½	436,198,000	23,990,890
T 39—Loan of 1960-69.....	Apr. 1—Oct. 1	1 year	5½	80,000,000	4,400,000
AT 9—Loan of 1961/63-67 (Matured June 1/67)	June 1—Dec. 1	2 months	4½	275,000,000	1,947,917
AT11—Loan of 1962-68 (Partial cancellation Dec. 1/67).....	Jan. 15—July 15	8 months	4½	45,000,000	1,275,000
AT11—Loan of 1962-68 (Matured Jan. 15/68)...	Jan. 15—July 15	9½ months	4½	205,000,000	6,908,530
AT12—Loan of 1962-67 (Matured Oct. 1/67)...	Apr. 1—Oct. 1	1 year	3½	100,000,000	1,875,000
AT13—Loan of 1962-69.....	Apr. 1—Oct. 1	1 year	5½	80,000,000	4,400,000
AT14—Loan of 1962-80.....	Feb. 1—Aug. 1	1 year	5½	120,000,000	6,600,000
AT16—Loan of 1962-69.....	Apr. 1—Oct. 1	1 year	5½	100,000,000	5,500,000
AT21—Loan of 1963-88.....	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 3—Loan of 1963/64-68.....	Apr. 1—Oct. 1	1 year	5	441,000,000	22,050,000
CT 8—Loan of 1964-68 (Partial cancellation Dec. 1/67).....	Jan. 15—July 15	8 months	4½	32,000,000	906,667
CT 8—Loan of 1964-68 (Matured Jan. 15/68)...	Jan. 15—July 15	9½ months	4½	98,000,000	3,305,209
CT 9—Loan of 1964-88.....	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT11—Loan of 1964-69.....	Jan. 1—July 1	1 year	5	325,000,000	16,250,000
CT12—Loan of 1964/65-90.....	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT14—Loan of 1964/65-67 (Matured Oct. 1/67)	Apr. 1—Oct. 1	6 months	3½	250,000,000	4,687,500
CT15—Loan of 1964-71.....	June 1—Dec. 1	1 year	5	350,000,000	17,500,000
CT17—Loan of 1965-73.....	Apr. 1—Oct. 1	1 year	5	275,000,000	13,750,000
CT18—Loan of 1965-67 (Matured June 1/67)...	June 1—Dec. 1	2 months	4½	50,000,000	354,167
CT19—Loan of 1965/66-70.....	Jan. 1—July 1	1 year	5	175,000,000	8,750,000
CT21—Loan of 1965-69.....	Apr. 1—Oct. 1	1 year	5½	145,000,000	(1)7,708,674
CT23—Loan of 1965-69.....	Apr. 1—Oct. 1	1 year	5½	100,000,000	(1)5,425,000
CT24—Loan of 1965-75.....	Apr. 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT26—Loan of 1966-80.....	Feb. 1—Aug. 1	1 year	5½	80,000,000	4,400,000
F 2—Loan of 1966/67-70.....	Jan. 1—July 1	1 year	5	40,000,000	2,000,000
F 2—Loan of 1966/67-70 (Issued June 1/67)...	Jan. 1—July 1	10 months	5	100,000,000	4,160,961
F 3—Loan of 1966/67-80.....	Feb. 1—Aug. 1	1 year	5½	160,000,000	8,800,000
F 4—Loan of 1966-67 (Matured Oct. 1/67)...	Apr. 1—Oct. 1	6 months	4½	175,000,000	3,718,750
F 5—Loan of 1966-69.....	Apr. 1—Oct. 1	1 year	5½	250,000,000	14,375,000
F 6—Loan of 1966/67-92.....	Mar. 1—Sept. 1	1 year	5½	225,000,000	(1)12,922,842
F 7—Loan of 1966-68 (Partial cancellation Dec. 1/67).....	Jan. 15—July 15	8 months	5½	28,000,000	1,026,667
F 7—Loan of 1966-68 (Matured Jan. 15/68)...	Jan. 15—July 15	9½ months	5½	97,000,000	4,232,507
F 8—Loan of 1966-70.....	June 15—Dec. 15	1 year	5½	300,000,000	17,250,000
F 9—Loan of 1967-75.....	Apr. 1—Oct. 1	1 year	5½	70,000,000	3,849,996
F 10—Loan of 1967-68 (Issued Apr. 1/67)....	Apr. 1—Oct. 1	1 year	4½	175,000,000	7,875,000
F 11—Loan of 1967-73 (Issued Apr. 1/67)....	Apr. 1—Oct. 1	1 year	5	200,000,000	10,000,000
F 12—Loan of 1967-90 (Issued Apr. 1/67)....	May 1—Nov. 1	1 year	5½	125,000,000	6,555,048
F 13—Loan of 1967-68 (Issued June 1/67)....	June 15—Dec. 15	10 months	4½	160,000,000	5,976,171
F 14—Loan of 1967-74 (Issued June 1/67)....	June 1—Dec. 1	10 months	5½	100,000,000	4,583,333
F 15—Loan of 1967-68 (Issued Aug. 1/67)....	Apr. 1—Oct. 1	8 months	5	20,000,000	667,125
F 16—Loan of 1967-69 (Issued Aug. 1/67)....	Apr. 1—Oct. 1	8 months	5½	70,000,000	2,568,422
F 17—Loan of 1967/68-71 (Issued Aug. 1/67)...	Apr. 15—Dec. 15	8 months	6	85,000,000	3,400,000
F 17—Loan of 1967/68-71 (Issued Jan. 15/68)...	June 15—Dec. 15	2½ months	6	200,000,000	2,487,792
F 18—Loan of 1967-68 (Issued Oct. 1/67)....	June 15—Dec. 15	6 months	4½	125,000,000	2,951,807
F 19—Loan of 1967-69 (Issued Oct. 1/67)....	June 15—Dec. 15	6 months	5½	175,000,000	4,785,030
F 20—Loan of 1967/71 (Issued Oct. 1/67)....	Apr. 1—Oct. 1	6 months	6	225,000,000	6,750,000
F 22—Loan of 1967-73 (Issued Dec. 1/67)....	June 1—Dec. 1	4 months	6½	225,000,000	4,687,500
F 24—Loan of 1968-70 (Issued Jan. 15/68)...	Feb. 15—Aug. 15	2½ months	6	250,000,000	3,148,993
S 10—Canada savings bonds, 1955-67 (Ma- tured Nov. 1/67).....	various	various	3½	(2)	320,243

Appendix No. 6—Continued

Interest on Public Debt 1967-68—Continued

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
UNMATURED DEBT—Concluded			per cent	\$	\$
<i>Payable in Canada—Concluded—</i>					
S 11—Canada savings bonds, 1956-69.....	various	various	4	(³)26,279,100	1,163,527
S 12—Canada savings bonds, 1957-70.....	various	various	4½	(³)130,099,500	7,605,314
S 13—Canada savings bonds, 1958-73.....	various	various	4½	(³)48,969,750	2,430,478
S 14—Canada savings bonds, 1959-68.....	various	various	5	(³)710,305,250	39,308,736
S 15—Canada savings bonds, 1960-70.....	various	various	5	(³)174,918,200	10,817,917
S 16—Canada savings bonds, 1961-71.....	various	various	4½	(³)136,434,600	7,394,298
S 17—Canada savings bonds, 1962-76.....	various	various	5	(³)715,102,550	39,900,559
S 18—Canada savings bonds, 1963-75.....	various	various	5	(³)345,695,800	21,403,151
S 19—Canada savings bonds, 1964-74.....	various	various	5	(³)320,754,050	19,851,113
S 20—Canada savings bonds, 1965-77.....	various	various	4½-5	(³)270,949,950	15,657,105
CS —Canada savings bonds, 1966-79.....	various	various	5	(³)1,813,296,400	105,486,421
S 22—Canada savings bonds, 1967-80.....	various	various	5½	(³)1,403,735,400	32,013,717
<i>Special non-marketable bonds—</i>					
Canada pension plan investment fund.....	various	various	5.29	(⁴)102,000	5,396
Canada pension plan investment fund.....	various	various	5.42	(⁴)144,000	7,805
Canada pension plan investment fund.....	various	various	5.37	(⁴)154,000	8,270
Canada pension plan investment fund.....	various	various	5.39	(⁴)146,000	7,869
Canada pension plan investment fund.....	various	various	5.40	(⁴)146,000	7,884
Canada pension plan investment fund.....	various	various	5.44	(⁴)161,000	8,758
Canada pension plan investment fund.....	various	various	5.48	(⁴)149,000	8,165
Canada pension plan investment fund.....	various	various	5.60	(⁴)138,000	7,728
Canada pension plan investment fund.....	various	various	5.51	(⁴)145,000	7,989
Canada pension plan investment fund.....	various	various	5.51	(⁴)119,000	6,557
Canada pension plan investment fund.....	various	various	5.61	(⁴)181,000	10,154
Canada pension plan investment fund.....	various	various	5.49	(⁴)108,000	5,929
Canada pension plan investment fund.....	various	various	5.36	(⁴)201,000	10,774
Canada pension plan investment fund.....	various	various	5.39	(⁴)190,000	10,171
Canada pension plan investment fund.....	various	various	5.37	(⁴)205,000	10,089
Canada pension plan investment fund.....	various	various	5.48	(⁴)189,000	8,640
Canada pension plan investment fund.....	various	various	5.56	(⁴)200,000	8,271
Canada pension plan investment fund.....	various	various	5.61	(⁴)209,000	7,822
Canada pension plan investment fund.....	various	various	5.61	(⁴)189,000	6,173
Canada pension plan investment fund.....	various	various	5.69	(⁴)178,000	5,009
Canada pension plan investment fund.....	various	various	6.14	(⁴)162,000	4,104
Canada pension plan investment fund.....	various	various	6.27	(⁴)363,000	7,587
Canada pension plan investment fund.....	various	various	6.44	(⁴)285,000	4,463
Canada pension plan investment fund.....	various	various	6.51	(⁴)312,000	3,330
Canada pension plan investment fund.....	various	various	6.53	(⁴)613,000	3,062
Canada pension plan investment fund.....	various	various	6.53	(⁴)719,000	3,079
Unemployment Insurance Commission.....	various	various	4½	(²)	1,110,206
Unemployment Insurance Commission.....	various	various	4½	17,000,000	3,006,873
Unemployment Insurance Commission.....	various	various	5	68,000,000	2,143,904
Unemployment Insurance Commission.....	various	various	5½	89,000,000	4,678,901
Unemployment Insurance Commission.....	various	various	5½	68,000,000	3,745,123
Unemployment Insurance Commission.....	various	various	5½	54,000,000	1,209,154
Treasury bills.....	various	various	various	2,480,000,000	113,593,820
					967,948,779
<i>Payable in New York—</i>					
Loan of 1949-53/74 (Partial cancellation Dec. 1/67).....	Mar. 1—Sept. 1	8 months	2½	(⁵)16,331,875	301,165
Loan of 1949-53/74.....	Mar. 1—Sept. 1	1 year	2½	(⁵)48,755,627	1,340,780
Loan of 1950-54/75 (Partial cancellation Dec. 1/67).....	Mar. 15—Sept. 15	8 months	2½	(⁵)10,745,935	197,632
Loan of 1950-54/75.....	Mar. 15—Sept. 15	1 year	2½	(⁵)30,301,591	833,294
Loan of 1962-77/87.....	Apr. 15—Oct. 15	1 year	5	(⁵)81,297,216	4,064,861
Loan of 1962-77/87 (Partial redemption Apr. 15/67 and Oct. 15/67).....	Apr. 15—Oct. 15	various	5	(⁵)5,405,400	82,518
Loan of 1962-77/87 (Partial cancellation Dec. 1/67).....	Apr. 15—Oct. 15	8 months	5	(⁵)172,756,584	5,758,553
					12,678,803
					980,527,582

Appendix No. 6—Continued

Interest on Public Debt 1967-68—Continued

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
			per cent	\$	\$
OTHER LIABILITIES					
Deposit and trust accounts—					
Army benevolent fund.....	Mar. 31—Sept. 30	1 year	4½	(6)4,776,973	229,217
Burrard dry dock pontoons.....	Mar. 31—Sept. 30	1 year	3	184,925	5,425
Contractors securities.....	various	various	2½	(6)1,285,664	31,991
Crown corporations deposits—					
Atomic Energy of Canada Limited.....	various	1 year	various	3,000,000	143,847
Canadian Commercial Corporation.....	various	various	various		956,328
Central Mortgage and Housing Corporation.....	various	various	various		7,480
Crown Assets Disposal Corporation.....	various	1 year	various	750,000	37,928
Eldorado Mining and Refining Limited....	various	1 year	various	6,000,000	354,712
Foreign claims fund.....	Mar. 31—Sept. 30	various	various	13,556	1,150
Guarantee deposits—reserve resources.....	various	various	2½	(6)160,369	3,665
Indian band funds.....	Mar. 31	1 year	various	31,691,437	1,568,004
Indian compensation funds.....	Mar. 31	1 year	5	164,134	9,743
Indian estates accounts.....	Mar. 31	1 year	3	(6)591,726	14,558
Indian savings accounts.....	Mar. 31	1 year	2	(6)399,096	7,081
King George V silver jubilee cancer fund for Canada.....	Apr. 1—Oct. 1	1 year	3	(6)5,488	105
Land assurance fund.....	Mar. 31	1 year	3	79,450	2,234
Mackenzie King trust account.....	Mar. 31	1 year	4½	281,245	10,547
National Harbours Board—					
Special Account No. 2.....	Dec. 31	1 year	2½	(6)56,342	3,463
Special Account No. 3.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	14,523,530	575,823
Post office savings bank.....	various	various	2½	18,596,031	474,161
R.C.M.P. benefit fund.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	2½	(6)102,127	1,865
Strathecona trust fund.....	May 15—Nov. 15	1 year	4	500,000	20,000
Trust fund proportion of common school fund—					
Ontario.....	Jan. 1—July 1	1 year	5	(7)2,677,771	72,633
Quebec.....	Jan. 1—July 1	1 year	5		61,255
Veterans administration trust fund.....	Mar. 31	1 year	2½	693,524	733
War claims fund—world war 2.....	Mar. 31	1 year	2	992,758	12,114
					4,606,062
Annuity, insurance and pension accounts—					
Annuities agents pension account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	196,280	6,709
Canada pension plan account.....	various	various	various	1,352,754,341	1,385,067
Canadian forces superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	2,723,268,313	105,247,171
Death benefit accounts—					
Public service.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	14,388,867	535,527
Regular forces.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	18,844,488	728,761
Government annuities.....	Mar. 31	1 year	various	1,326,098,138	50,953,649
Members of Parliament retiring allowances account.....	various	1 year	4	2,558,745	97,550
Pilots pension funds—					
Montreal.....	Mar. 31	1 year	3	(6)77,380	5,995
Saint John.....	Mar. 31	1 year	3	(6)7,597	404
Public service superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	2,875,823,276	110,897,897
Retirement fund.....	various	various	4	658,530	10,787
R.C.M.P. dependents pension account.....	Mar. 31	1 year	4	8,092,758	313,382
R.C.M.P. superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	104,724,112	3,534,722
					273,717,621

Appendix No. 6—*Concluded*Interest on Public Debt 1967-68—*Concluded*

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
OTHER LIABILITIES— <i>Concluded</i>			per cent	\$	\$
Miscellaneous—					
Refundable corporation tax.....	various	various	5	235,268,700	11,115,002
					289,438,685
					1,269,966,267

⁽¹⁾ Net amount after deduction of amortization charges on premiums.

⁽²⁾ Nil balance as at March 31, 1968.

⁽³⁾ Bonds are payable on demand at par and accrued interest.

⁽⁴⁾ Bonds are redeemable in whole or in part before maturity at the option of the Canada pension plan investment fund at par plus accrued interest.

⁽⁵⁾ Converted at the official parity rate of \$1 U.S.=\$1.08108 Canadian.

⁽⁶⁾ Amount invested in bonds not included.

⁽⁷⁾ Interest on this balance is distributed to the provinces of Ontario and Quebec on a basis of population.

Appendix No. 7

Amortization of Bond Discount and Commission Account

Loans			Unamortized balance at March 31, 1967	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1967-68	Amount ⁽²⁾ amortized in 1967-68	Unamortized balance at March 31, 1968
			\$	\$	\$	\$	\$
P 9	1950-68	2½%	36,124			36,124	
T 5	1953-78	3½%	2,987,450			385,477	2,601,973
T 11	1954-76	3½%	1,446,772			201,875	1,244,897
T 13	1954-79	3½%	1,101,616			88,129	1,013,487
T 15	1956-98	3½%	4,659,209			158,163	4,501,046
T 24	1958-70	3½%	1,115,277			361,711	753,566
T 28	1958-72	4½%	5,436,028			1,003,574	4,432,454
T 29	1958-83	4½%	16,212,991			987,593	15,225,398
T 36	1959-75	5½%	1,050,238			123,557	926,681
T 38	1960-76	5½%	633,920			70,436	563,484
T 39	1960-69	5½%	519,042			259,519	259,523
AT 9	1961-67	4½%	103,694			103,694	
AT11	1962-68	4½%	271,684		-7,722	263,962	
AT12	1962-67	3½%	161,539			161,539	
AT13	1962-69	5½%	381,061			152,424	228,637
AT14	1962-80	5½%	2,285,556			171,417	2,114,139
AT16	1962-69	5½%	251,000			125,500	125,500
N.Y. ⁽³⁾	1962-87	5%	283,678		-175,070	21,001	87,607
S 17	1962-76	4½-5½%	1,844,303			1,844,303	
AT21	1963-88	5%	1,481,667			70,000	1,411,667
CT 3	1963-68	5%	98,361			65,574	32,787
S 18	1963-75	4½-5½%	3,348,885			2,115,085	1,233,800
CT 8	1964-68	4½%	482,370		-18,748	463,622	
CT 9	1964-88	5%	1,956,017			92,410	1,863,607
CT11	1964-69	5%	147,448			65,532	81,916
CT12	1964-90	5½%	4,068,914			176,271	3,892,643
CT14	1964-67	3½%	894,464			894,464	
S 19	1964-74	4½-5½%	4,946,900		-1	1,914,928	3,031,971
CT15	1964-71	5%	409,415			98,260	311,155
CT17	1965-73	5%	379,097			58,323	320,774
CT18	1965-67	4½%	26,109			26,109	
CT19	1965-70	5%	973,328			299,485	673,843
CT21	1965-69	5½%	66,149			26,460	39,689
S 20	1965-77	4½-5½%	5,698,632		-28	1,590,288	4,108,316
CT23	1965-69	5½%	68,998			34,499	34,499
CT24	1965-75	5½%	164,652			19,371	145,281
CT26	1966-80	5½%	339,494			25,462	314,032
F 2	1966-70	5%	681,180		412,425	321,060	772,545
F 3	1966-80	5½%	3,996,696			299,752	3,696,944
F 4	1966-67	4½%	1,179,115			1,179,115	
F 5	1966-69	5½%	1,037,657			415,063	622,594
F 6	1966-92	5½%	5,326,084			209,551	5,116,533
CS	1966-79	5-6%	18,777,736		688,028	4,246,951	15,218,813
F 7	1966-68	5½%	426,894		-15,098	411,796	
F 8	1966-70	5½%	1,806,088			487,035	1,319,053
F 9	1967-75	5½%	1,129,552			132,889	996,663
F 10	1967-68	4½%		363,765		363,765	
F 11	1967-73	5%		2,820,799		433,969	2,386,830
F 12	1967-90	5½%		4,424,400		191,671	4,232,729
F 13	1967-68	4½%		287,140		213,712	53,428
F 14	1967-74	5½%		1,132,008		125,779	1,006,229
F 15	1967-68	5%		109,789		62,737	47,052
F 16	1967-69	5½%		149,888		59,955	89,933
F 17	1967-71	6%		4,009,130		257,282	3,751,848
F 18	1967-68	4½%		1,306,803		540,746	766,057
F 19	1967-69	5½%		1,542,522		349,250	1,193,272
F 20	1967-71	6%		806,655		115,236	691,419
S 22	1967-80	5½-6%		⁽⁴⁾ 12,631,786		1,100,000	11,531,786
F 22	1967-73	6½%		1,863,580		103,532	1,760,048
F 24	1968-70	6%		1,466,628		146,663	1,319,965
Treasury bills			20,519,488	30,053,442		20,519,488	30,053,442
			121,212,572	62,948,335	883,786	46,843,138	138,201,555

⁽¹⁾Adjustments due to cancellations and additional issues of existing loans.

⁽²⁾In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan; in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

⁽³⁾Payable in New York.

⁽⁴⁾Preliminary figures.

Appendix No. 8

Cost of Issuing New Loans

	\$	\$	\$
Canada savings bonds, series 12, dated November 1, 1957— Printing and distribution of bonds.....			216
Canada savings bonds, series 14, dated November 1, 1959— Printing and distribution of bonds.....			1,190
Canada savings bonds, series 16, dated November 1, 1961— Printing and distribution of bonds.....			666
Canada savings bonds, series 17, dated November 1, 1962— Printing and distribution of bonds.....			864
Canada savings bonds, series CS, dated November 1, 1966— Administrative expenses— Postage and express..... Communications..... Stationery and printing.....	3,370 54 1,121	4,545	
Advertising and publicity— Publications..... Radio..... Television..... Literature and miscellaneous.....	2,655 2,762 44,542 563	50,522 136,893	191,960
Printing and distribution of bonds.....			
Canada savings bonds, series 22, dated November 1, 1967— Administrative expenses— Travel..... Postage and express..... Communications..... Stationery and printing..... Organization expenses.....	27,339 28,410 9,863 52,113 6,100	123,825	
Advertising and publicity— Publications..... Radio..... Television..... Display and outdoor advertising..... Direct mail..... Literature and miscellaneous..... Provincial press liaison.....	815,474 236,643 284,006 25,866 9,786 45,717 22,478	1,439,970 727,524	2,291,319
Printing and distribution of bonds.....			
Loan of 1936-66 (P1)— Administrative expenses— Postage and express.....		19	
Advertising and publicity— Display and outdoor advertising.....		12,703	12,722
Loan of 1958-72 (T28)— Printing and distribution of bonds.....			9,346
Loan of 1958-83 (T29)— Printing and distribution of bonds.....			3,566
Loan of 1960-69 (T39)— Printing and distribution of bonds.....			249
Loan of 1962-69 (AT13)— Printing and distribution of bonds.....			879
Loan of 1963-88 (AT21)— Printing and distribution of bonds.....			398
Loan of 1963-68 (CT3)— Printing and distribution of bonds.....			512

Appendix No. 8—Continued

Cost of Issuing New Loans—Continued

	\$	\$	\$
Loan of 1964-88 (CT9)— Printing and distribution of bonds.....			218
Loan of 1964-69 (CT11)— Printing and distribution of bonds.....			250
Loan of 1964-90 (CT12)— Printing and distribution of bonds.....			398
Loan of 1964-71 (CT15)— Printing and distribution of bonds.....			237
Loan of 1965-73 (CT17)— Printing and distribution of bonds.....			956
Loan of 1966-70 (F2)— Printing and distribution of bonds.....			3,580
Loan of 1966-80 (F3)— Administrative expenses— Postage and express..... Communications.....	46 65	111	
Advertising and publicity— Display and outdoor advertising..... Printing and distribution of bonds.....		17,135 922	18,168
Loan of 1966-67 (F4)— Advertising and publicity— Display and outdoor advertising.....			141cr
Loan of 1966-69 (F5)— Printing and distribution of bonds.....			703
Loan of 1966-92 (F6)— Advertising and publicity— Display and outdoor advertising..... Printing and distribution of bonds.....		55cr 515	460
Loan of 1966-70 (F8)— Printing and distribution of bonds.....			52
Loan of 1967-68 (F10)— Administrative expenses— Postage and express..... Communications..... Sundry expenses.....	3,805 16,787 2	20,594	
Advertising and publicity— Display and outdoor advertising..... Printing and distribution of bonds.....		17,126 6,914	44,634
Loan of 1967-73 (F11)— Printing and distribution of bonds.....			11,900
Loan of 1967-90 (F12)— Printing and distribution of bonds.....			21,960
Loan of 1967-68 (F13)— Administrative expenses— Postage and express..... Communications..... Sundry expenses.....	2,961 12,445 2	15,408	
Advertising and publicity— Display and outdoor advertising..... Printing and distribution of bonds.....		16,645 5,556	37,609

Appendix No. 8—Concluded

Cost of Issuing New Loans—Concluded

	\$	\$	\$
Loan of 1967-74 (F14)—			
Printing and distribution of bonds.....			9,747
Loan of 1967-68 (F15)—			
Administrative expenses—			
Postage and express.....	2,806		
Communications.....	11,821	14,627	
Advertising and publicity—			
Display and outdoor advertising.....		16,243	
Printing and distribution of bonds.....		5,533	
Loan of 1967-69 (F16)—			36,403
Administrative expenses—			
Postage and express.....	1,510		
Communications.....	8,574	10,084	
Printing and distribution of bonds.....		5,563	
Loan of 1967-71 (F17)—			15,647
Printing and distribution of bonds.....			10,817
Loan of 1967-68 (F18)—			
Administrative expenses—			
Postage and express.....	2,896		
Communications.....	14,112		
Sundry expenses.....	21		
Advertising and publicity—		17,029	
Display and outdoor advertising.....		17,718	
Printing and distribution of bonds.....		5,029	
Loan of 1967-69 (F19)—			39,776
Printing and distribution of bonds.....			5,454
Loan of 1967-71 (F20)—			
Printing and distribution of bonds.....			9,921
Loan of 1967-93 (F21)—			
Printing and distribution of bonds.....			3,545
Loan of 1967-73 (F22)—			
Administrative expenses—			
Postage and express.....	2,156		
Communications.....	14,949		
Sundry expenses.....	23		
Advertising and publicity—		17,128	
Display and outdoor advertising.....		14,436	
Printing and distribution of bonds.....		10,650	
Loan of 1967-94 (F23)—			42,214
Printing and distribution of bonds.....			3,587
Loan of 1968-70 (F24)—			
Administrative expenses—			
Postage and express.....	1,154		
Communications.....	13,766		
Sundry expenses.....	9		
Advertising and publicity—		14,929	
Display and outdoor advertising.....		13,736	
Printing and distribution of bonds.....		2,815	
			31,480
			2,863,462

Appendix No. 9
Servicing of Public Debt

To whom paid	Service	\$	\$
	EXPENSES OF REDEMPTION AND TRANSFER OF BONDS		
Sundry banks, Canada.....	Commission payable to banks for redemption of Canada savings bonds.....		959,968
	OTHER SERVICING CHARGES		
Sundry banks, Canada.....	Commission for cashing coupons.....	632,688	
Bank of Montreal, New York.....	Commission for cashing coupons and for paying of regis- tered interest.....	2,725	
Sundry bank note companies.....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....	235	
			635,648
			1,595,616

Appendix No. 10

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1968

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1968	Guarantees outstanding as at March 31, 1968
CANADIAN NATIONAL RAILWAY SYSTEM IN- CLUDING PREDECESSOR AND AFFILI- ATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres).....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 126,181,778		\$ 126,181,778		
Capital and construction expenditures	428,389,358			(1) \$428,389,358	
Deficits and operating expenditures*	1,141,018,542		1,141,018,542		
Total.....	1,695,589,678		1,267,200,320	428,389,358	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits.....	(2) 733,592,152	(3) \$359,769,032	(4) 373,823,120		
Loans for betterment of, and repairs to, railway equipment.....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-pur- chase agreement.....	91,872,556	91,872,556			
Loans and advances including loans made in connection with govern- ment's relief program (5).....	4,320,114,265	3,640,244,199		(6) 679,870,066	
Total.....	5,146,762,566	4,093,069,380	373,823,120	679,870,066	
<i>Stock acquired—</i>					
1,000,000 shares of no par value.....	(7) 18,000,000			18,000,000	
5,000,000 shares of no par value.....	378,518,135		(8) 36,555,118	341,963,017	
	396,518,135		36,555,118	(9) 359,963,017	
1,105,195,377 shares of 4% preferred stock.....	1,105,195,377			(6) 1,105,195,377	
Total.....	1,501,713,512		36,555,118	1,465,158,394	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	2,466,001,923	1,268,820,937			\$1,197,180,986
Loans guaranteed as to interest only by government.....	216,207,142	216,207,142			
Total.....	2,682,209,065	1,485,028,079			(10) 1,197,180,986
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres).....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 24,175,758		24,175,758		
Capital and construction expenditures	63,452,118			63,452,118	
Operating expenditures.....	-98,510		-98,510		
Total.....	87,529,366		24,077,248	(11) 63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure dividends during construc- tion.....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equipment.....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-pur- chase agreement.....	15,681,490	15,681,490			
Temporary loans and advances in- cluding loans made in connection with government's relief program..	8,501,922	8,501,922			
Total.....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by government.....	75,000,000	75,000,000			
<i>Sundry assistance</i>	2,383,043		2,383,043		

Appendix No. 10—Concluded

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1968—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick.....	\$ 50,460	
Algoma Central and Hudson Bay Railway.....	2,048,704	
Brantford, Waterloo and Lake Erie Railway.....	57,600	
Bruce Mines and Algoma Railway.....	53,920	
Canada and Gulf Terminal Railway.....	210,054	
Canada Central Railway—Peace River Bridge.....		\$ 175,000
Central Railway of Canada, Quebec.....	30,145	
Colchester Coal and Railway Company.....	12,800	
Cumberland Railway and Coal Company, Nova Scotia.....	39,850	
Dominion Coal Company, Nova Scotia.....	87,808	
Edmonton, Dunvegan and British Columbia Railway.....	338,382	
Erie and Huron Railway.....	96,000	
Ha Ha Bay Railway Company, Quebec.....	231,462	
Harvey Branch Railway, New Brunswick.....	5,554	
Residue of cost of steamer <i>Sheba</i>		78,611
Joggins Railway, Nova Scotia.....	37,500	
Klondyke Mines Railway.....	197,184	
Lake Erie, Essex and Detroit Railway.....	118,400	
Lake Erie and Detroit River Railway.....	357,451	
L'Assomption Railway, Quebec.....	11,200	
Leamington and St. Clair Railway.....	51,200	
Maritime Coal and Railway Company.....	3,200	
Minudie Coal Company, Nova Scotia.....	18,544	
Napierville Junction Railway.....	173,440	
North Railway.....		250,000
North Shore Railway Company, Beersville Coal and Railway Company.....	27,616	
Northern New Brunswick and Seaboard Railway Company.....	108,160	
Ottawa and New York Railway.....	262,384	
Pacific Great Eastern Railway.....	2,478,500	
Phillipsburg Junction and Quarry Company.....	23,712	
Pontiac and Renfrew Railway.....	13,600	
Port Nelson Terminal.....		6,240,096
Quebec, Montmorency and Charlevoix Railway.....	96,000	
Schomberg and Aurora Railway.....	46,144	
St. Lawrence and Adirondack Railway.....	149,482	
St. Louis Richibucto Railway.....	22,400	
Temiskaming and Northern Ontario Railway.....	2,134,080	
Total—Other Railways.....	9,592,936	(12)6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

* Includes \$12,598,057 covering deficits of Air Canada for the calendar years 1960, 1961 and 1962.

(1) See items referred to in footnote⁽¹⁾ Appendix No. 11.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways (see Schedule F).

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote⁽⁶⁾ Appendix No. 11.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote⁽⁸⁾ Appendix No. 11.

(12) See items referred to in footnote⁽²⁾ Appendix No. 11.

Appendix No. 11

Net Debt

Net Charges to Capital, Other Non-Active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1968

	\$
CAPITAL EXPENDITURE—	
Public Works (Canals)—	
Department of Public Works—	
Burlington Bay Canal.....	308,328
Lake St. Peter.....	1,164,235
Department of Transport—	
Chambly Canal, River Richelieu.....	579,715
Lachine Canal.....	10,526,202
Murray Canal.....	1,248,947
Ottawa Works.....	6,871,215
Quebec Canal.....	34,842
Rideau Canal.....	143,108
Sault Ste. Marie Canals.....	4,935,810
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000
St. Lawrence Canals.....	34,111,409
St. Lawrence Ship Canal.....	133,897
St. Ours Locks.....	614,426
St. Peters Canal.....	492,024
Tay River Navigation.....	476,129
Trent Canal Improvements.....	559,068
Trent River Navigation.....	19,079,651
Welland Canal.....	27,244,916
Welland Ship Canal.....	130,716,890
Miscellaneous.....	125
	239,390,937
Public Works (Railways)—	
Department of Transport—	
Canadian Government Railways—	
Canadian Government Railways.....	64,973,475 ⁽¹⁾
Cape Breton Railway.....	104,521 ⁽¹⁾
Caraquet and Gulf Shore Railway.....	209,950 ⁽¹⁾
Elgin and Havelock Railway.....	33,530 ⁽¹⁾
Hudson Bay Railway.....	34,682,535 ⁽¹⁾
Intercolonial Railway.....	109,819,027 ⁽¹⁾
International Railway of New Brunswick.....	2,681,377 ⁽¹⁾
Lotbiniere and Megantic Railway.....	336,875 ⁽¹⁾
National Transcontinental Railway.....	160,994,649 ⁽¹⁾
New Brunswick and Prince Edward Island Railway.....	361,541 ⁽¹⁾
Newfoundland Railway.....	25,080 ⁽¹⁾
Northwest Communication System.....	17,884,025 ⁽¹⁾
Prince Edward Island Railway.....	6,797,222 ⁽¹⁾
Quebec Bridge.....	21,706,664 ⁽¹⁾
Quebec and Saguenay Railway.....	7,120,896 ⁽¹⁾
Salisbury and Albert Railway.....	84,390 ⁽¹⁾
St. Martin's Railway.....	72,625 ⁽¹⁾
Temiscouata Railway.....	480,000 ⁽¹⁾
York and Carleton Railway.....	20,976 ⁽¹⁾
Other Railways and Miscellaneous—	
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States.....	1,035,733
Canada Central Railway—	
Peace River Bridge.....	175,000 ⁽²⁾
Digby and Annapolis Railway.....	660,683 ⁽³⁾
Governor General's Cars.....	71,539
Port Nelson Terminal.....	6,240,096 ⁽²⁾
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾
North Railway.....	250,000 ⁽²⁾
North Sydney, N.S. and Port aux Basques, Newfoundland, Ferry and Terminals—	
Dock and Terminal Facilities, North Sydney, N.S.....	2,880,497
Dock and Terminal Facilities, Port aux Basques, Newfoundland.....	2,926,061
Construction of auto-ferry vessel.....	6,373,302
Piers "A" and "B"—Ogden Point—Victoria, B.C.....	2,847,399
Prince Edward Island Car Ferry and Terminals.....	13,069,726
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145
Construction of new car ferry.....	7,032,720
S.S. <i>Scotia 2</i>	348,948
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	851,853
Strait of Canso.....	6,994,146
Hillsborough Bridge.....	1,532,233
	482,962,050

Appendix No. 11—Continued

Net Debt—Continued

Net Charges to Capital, Other Non-Active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1968—Continued

	\$
CAPITAL EXPENDITURE—Continued	
Public Works (Miscellaneous)—	
Department of Defence Production—	
Plant at Riviere du Loup.....	135,209
Department of National Defence—	
Military magazine danger zone.....	4,010
Department of Public Works—	
Bare Point Breakwater.....	217,996
Burlington Channel Improvements.....	1,392,490
Canadian Building, London, England.....	1,539,073
Canadian Legation Building, Tokyo, Japan.....	200,000
Canadian Legation Building and Site, Washington, D.C.....	477,754
Cape Tormentine Harbour.....	95,000
Esquimalt Graving Dock.....	7,799,761
Georgian Bay to Montreal Waterway Survey.....	918,797
Government Buildings, Ottawa.....	35,260,968
Halifax Elevator Site.....	86,512
Halifax Harbour Improvements.....	13,025,454
Kingston Graving Dock.....	556,589
Land and Cable Telegraph Line.....	348,321
Levis Graving Dock.....	971,593
Miscellaneous Sites for Government Buildings.....	208,012
Miscellaneous Wharves.....	1,223,857
Montreal Harbour Improvements.....	1,060,343
New public buildings for Petitcodiac, N.B.....	1
Ottawa—Expropriations of property between Sparks and Wellington Streets, East of Elgin Street.....	855,581
Port Arthur and Fort William and River Kaministiquia Improvements.....	16,249,020
Port Colborne Harbour.....	904,459
Quebec Harbour Improvements.....	10,326,479
Rainy River Lock and Dam.....	134
Sorel Harbour Improvements.....	1,806,541
St. Andrew Rapids including Red River Improvement.....	1,569,777
Saint John Harbour Improvements.....	19,300,823
Tiffin Harbour Improvements.....	481,622
Toronto Harbour Improvements.....	9,331,987
Toronto, New Dominion Building.....	1,166,647
Upper St. Lawrence River—Channel Improvements.....	468,098
Vancouver Harbour Improvements.....	3,600,079
Victoria Harbour, British Columbia—Improvements.....	2,334,089
Victoria Harbour, Ontario—Improvements.....	761,802
Yukon Territory Works (part).....	1,638,069
Department of Transport—	
Canadian Government Trans-Atlantic Air Services.....	1,670,000
Civil Aviation—Airways and Airports.....	83,916,341
Eastern Arctic Patrol Vessel.....	3,229,293
General Service Workboat, Parry Sound, Ontario, Agency.....	31,385
General Service Workboat for use at St. John's, Newfoundland.....	64,556
Government Shipbuilding program.....	53,325,521
Hopper barge <i>Chesterfield</i>	233,941
Icebreaker and Service Vessels.....	9,609,996
Lighthouse Supply and Buoy Vessel for the West Coast.....	973,360
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,709,767
Lightship for the Port of Saint John, N.B.....	663,406
St. Lawrence River Improvements.....	110,372,850
Tug <i>Ocean Eagle</i>	91,071
Vessels for Pacific Ocean Weather Station "P".....	1,770,097
Yukon Territory Works (part).....	283,323
National Harbours Board—	
Churchill Port and Terminals.....	12,790,681
Halifax Elevator Site.....	28,960
Prescott Elevator.....	4,707,440
Port Colborne Elevator.....	2,356,218
Saint John Wharf Site.....	4,531
Land in Parish Ste. Foy and Parish of St. Felix—Quebec.....	13,602
	424,113,286

Appendix No. 11—Concluded

Net Debt—Concluded

Net Charges to Capital, Other Non-Active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1968—Concluded

	\$
CAPITAL EXPENDITURE—Concluded	
Military Property and Stores—	
National Defence—	
Military Property and Stores.....	12,585,705
Less—Fort Osborne Barracks, Winnipeg.....	—62,947
St. Helen's Island, Barracks site.....	—19,783
	12,502,975
Territorial Accounts—	
Indian Affairs and Northern Development—	
Dominion Lands Expenditure to March 31, 1911.....	10,425,396
Less—Received from Dominion Lands.....	—4,275,526
Northwest Rebellion.....	826,078
Northwest Territories, Organization.....	1,460,000
Northwest Territories, Purchase.....	1,460,000
	9,895,948
Total Capital Expenditures.....	1,168,855,196
OTHER NON-ACTIVE ACCOUNTS—	
Loans—	
Department of Transport—	
Canadian Government Merchant Marine, Limited.....	8,098,389
National Harbours Board—	
Chicoutimi.....	3,830,286
Churchill.....	7,750,338
Halifax.....	26,667,928
Montreal—Jacques Cartier Bridge—Advances for payment of guaranteed interest.....	6,489,605
Quebec.....	47,397,920
Saint John.....	33,600,385
Three Rivers.....	3,987,357
	129,725,819 ⁽⁴⁾
Miscellaneous Non-Active Accounts—	
Canadian Pacific Railway (old).....	62,791,435 ⁽³⁾
Canadian National Railway Stock.....	359,963,017 ⁽⁵⁾
Soybean Flour Suspense Account (Trade and Commerce).....	125,936
Loans and Advances—	
Sundry Government Agencies—	
High Commissioner's Office Suspense (External Affairs).....	2,043
Soldier and General Land Settlement Loans.....	7,079
Other Governments—	
Italian Government—Wheat purchases 1915 (Trade and Commerce).....	703
Miscellaneous—	
Abasand Oils Ltd. (Energy, Mines and Resources).....	1,801,621
Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport).....	621,987
Investments—	
Quebec Turnpike Trust Bonds (Finance).....	20,000
Grand Trunk Railway Preference Stock (Transport).....	121,740
Department of Veterans Affairs—	
University Hospital, Edmonton, Alberta.....	100,000
Total Other Non-Active Accounts.....	563,377,769
Consolidated Deficit Account.....	15,027,492,182
Net Debt.....	16,759,725,147
SUMMARY	
Capital.....	1,168,855,196
Other Non-Active Accounts.....	563,377,769
Consolidated Deficit Account.....	15,027,492,182
	16,759,725,147

⁽¹⁾ Included in Appendix No. 10—Assistance to Railways, footnote⁽¹⁾.⁽²⁾ Included in Appendix No. 10—Assistance to Railways, footnote⁽¹²⁾.⁽³⁾ Included in Appendix No. 10—Assistance to Railways, footnote⁽¹¹⁾.⁽⁴⁾ See also Schedule F, explanation No. 32.⁽⁵⁾ Included in Appendix No. 10—Assistance to Railways, footnote⁽⁹⁾.

Appendix No. 12

Government of Canada Equity in Crown Corporations as at March 31, 1968

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	\$	\$	\$
Agency—			
Atomic Energy of Canada Limited.....	138,914,833	⁽¹⁾ 11,456,692	150,371,525
Canadian Arsenals Limited.....	5,000,000	—34,032	4,965,968
Canadian Commercial Corporation.....	16,500,000	405,239	16,905,239
Canadian Dairy Commission.....	22,178,981	21,844,227	44,023,208
Canadian National (West Indies) Steamships Limited.....	325,000	231,058	556,058
Canadian Patents and Development Limited.....	296,199	923,289	1,219,488
Crown Assets Disposal Corporation.....	*7,257,402	100,000	7,357,402
Defence Construction (1951) Limited.....		31	31
The National Battlefields Commission.....		1,626,953	1,626,953
National Capital Commission.....	75,115,901	106,130,911	181,246,812
National Harbours Board.....	250,035,458	229,634,798	479,670,256
Northern Canada Power Commission.....	33,631,203	11,214,619	44,845,822
	549,254,977	338,533,785	932,788,762
Proprietary—			
Air Canada.....		11,630,608	11,630,608
Canada Deposit Insurance Corporation.....	29,350,000	6,386,486	35,736,486
Canadian Broadcasting Corporation.....	83,124,838	20,179,099	103,303,937
Canadian National Railways.....	⁽²⁾ 1,785,706,588	787,716,300	2,573,422,888
Canadian Overseas Telecommunication Corporation.....	52,383,257	23,264,315	75,647,572
Cape Breton Development Corporation.....	5,250,000	—65,523	5,184,477
Central Mortgage and Housing Corporation.....	3,575,406,913	⁽³⁾ 27,677,273	3,603,084,186
Eldorado Aviation Limited.....		254,391	254,391
Eldorado Mining and Refining Limited.....	⁽⁴⁾ 8,246,877	43,785,372	52,032,249
Export Credits Insurance Corporation.....	199,121,902	⁽⁵⁾ 13,270,995	212,392,897
Farm Credit Corporation.....	921,685,092	⁽⁶⁾ 27,766,093	949,451,185
Northern Transportation Company Limited.....		7,410,808	7,410,808
Polymer Corporation Limited.....	30,000,000	73,130,580	103,130,580
The St. Lawrence Seaway Authority.....	492,417,622	⁽⁷⁾ 80,007,116	572,424,738
	7,182,693,089	1,122,413,913	8,305,107,002
Other—			
Bank of Canada.....	5,920,000	24,080,000	30,000,000
Canadian Corporation for the 1967 World Exhibition.....	205,000,000		205,000,000
Industrial Development Bank.....		19,592,251	19,592,251
Northern Ontario Pipeline Crown Corporation.....		3,470	3,470
National Arts Centre Corporation.....		475,666	475,666
	210,920,000	44,151,387	255,071,387
	7,942,868,066	1,550,099,085	9,492,967,151
*Government equity in agency account recorded in schedule H— “Other loans and investments—miscellaneous”.....	—7,257,402		
Total per schedule F—“Loans to, and investments in, Crown corporations”.....	7,935,610,664		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1968 plus any adjustments for transactions with the corporations from their year-end dates to March 31, 1968 as follows: National Harbours Board, \$14,116,417; Canadian National Railways, \$35,575,643; Central Mortgage and Housing Corporation, \$73,376,079; Export Credits Insurance Corporation, \$12,973,146; The St. Lawrence Seaway Authority, \$10,700,000; Canada Deposit Insurance Corporation \$4,000,000, and Cape Breton Development Corporation \$5,000,000.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt, and have been fully expended in the acquisition of the Crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the government in the share capital of these subordinate companies is included in “Unrecorded government equity”. The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; The Seaway International Bridge Corporation, Ltd. is 50% owned by The St. Lawrence Seaway Authority; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Mining and Refining Limited; and The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada.

⁽¹⁾ Includes accrued interest \$9,299,466.

⁽²⁾ Includes advances on 1968 income deficit of Canadian National Railways, \$13,000,000, and of Air Canada, \$7,959,000; and loans in respect of Yarmouth—Bar Harbour ferry services, \$641,144.

⁽³⁾ Includes accrued interest, \$22,677,273.

⁽⁴⁾ Includes premium on acquisition of capital stock, \$1,660,797.

⁽⁵⁾ Includes accrued interest of \$3,427,547.

⁽⁶⁾ Includes accrued interest of \$26,219,852.

⁽⁷⁾ Includes equity in net income of The Seaway International Bridge Corporation, Ltd., \$158,399.

⁽⁸⁾ Includes premium on acquisition of capital stock, \$920,000.

Appendix No. 13
Accounts Receivable at March 31, 1968

Department	Current year	Previous years		Total
		Collectible	Uncollectible	
	\$	\$	\$	\$
Agriculture.....	449,346	861,140	23,372	1,333,858
Office of the Chief Electoral Officer.....	15	264		279
Consumer and Corporate Affairs.....	778	36	26	840
Defence Production.....	3,722	193,025		196,747
Dominion Bureau of Statistics.....	38,886	14,781	847	54,514
Energy, Mines and Resources.....	260,284	475,554	2,321	738,159
External Affairs.....	310,216	1,290,942	10,411	1,611,569
Finance.....	55,358	8,827	34,025	98,210
Fisheries.....	161,538	33,116		194,654
Forestry and Rural Development.....	2,952	1,911	239	5,102
Indian Affairs and Northern Development.....	1,083,626	837,530	455,382	2,376,538
Industry.....	395	11	12	418
Insurance.....	182		207	389
Justice.....	1,460			1,460
Labour.....	11,735	195		11,930
Legislation—				
The Senate.....	38	12	120	170
House of Commons.....	1,117			1,117
Library of Parliament.....		7		7
Manpower and Immigration.....	315,459	327,454	33,942	676,855
National Defence.....	3,684,860	7,862,115	70,444	11,617,419
National Gallery.....	24,655	234		24,889
National Health and Welfare.....	1,531,526	849,670	85,777	2,466,973
National Research Council including the Medical Research Council.....	495,980	13,020	3,340	512,340
National Revenue.....	(1)99,486,368	(1)179,449,288	15,646,794	294,582,450
Post Office.....	25,397	8,743		34,140
Privy Council.....	774	48		822
Public Archives and National Library.....	46,292	689		46,981
Public Printing and Stationery.....	204,452	21,727	186	226,365
Public Service Commission.....	745	39		784
Public Works.....	940,074	799,234	17,392	1,756,700
Secretary of State.....	772	50	69	891
Solicitor General.....	166,180	7,691		173,871
Royal Canadian Mounted Police.....	434,403	16,027	18,292	468,722
Trade and Commerce.....	156,897	23,050	2,001	181,948
Transport.....	4,628,923	477,358	5,107	5,111,388
Treasury Board.....	797,931	10,981	215	809,127
Unemployment Insurance Commission.....	(2)5,419,365	52		5,419,417
Veterans Affairs.....	3,836,162	2,538,731	720,116	7,095,009
	124,578,863	196,123,552	17,130,637	337,833,052

(1) Approximately 51% of the dollar value of the amounts shown as collectible is represented by assessments under appeal. Although an assessment under appeal is an amount owing to the Crown this amount may be reduced on the eventual disposition of the appeal. There is no way of reasonably estimating the possible future reductions of such assessments.

(2) An amount of \$5,384,797 in respect of the unemployment insurance fund included in the above amount relates to both current and previous years.

1967-68
PUBLIC ACCOUNTS

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PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED

MARCH 31

1968

VOLUME II

Details of
Expenditures and Revenues



Issued by the

DEPARTMENT OF FINANCE



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for the

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ROGER DUHAMEL, F.R.S.C.
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OTTAWA, 1968

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EXPENDITURE AND REVENUE BY DEPARTMENT FOR THE FISCAL YEAR ENDED MARCH 31, 1968

Section	Department	Expenditure	Revenue
		\$	\$
1	Agriculture.....	277,066,204	13,582,944
2	Atomic Energy.....	69,301,717	654,544
3	Auditor General's Office.....	2,268,666	14,131
4	Board of Broadcast Governors.....	1,033,551	2,592
5	Canadian Broadcasting Corporation.....	143,283,051	10,291
6	Central Mortgage and Housing Corporation.....	23,131,106	169,010,952
7	Chief Electoral Officer, Office of the.....	755,357	6,217
8	Consumer and Corporate Affairs.....	7,594,713	6,366,778
9	Defence Production.....	35,499,257	10,410,528
10	Dominion Bureau of Statistics.....	22,474,762	67,679
11	Energy, Mines and Resources.....	138,113,503	1,515,128
12	External Affairs.....	215,748,898	2,585,800
13	Finance.....	2,148,835,325	423,244,655
14	Fisheries.....	51,740,982	958,989
15	Forestry and Rural Development.....	81,062,602	335,262
16	Governor General and Lieutenant-Governors	959,867	
17	Indian Affairs and Northern Development.....	231,436,114	12,775,772
18	Industry.....	118,198,390	1,251,121
19	Insurance.....	1,904,188	1,547,217
20	Justice.....	15,354,385	129,861
21	Labour.....	10,879,841	1,216,919
22	Legislation.....	18,305,865	387,643
23	Manpower and Immigration.....	421,593,934	1,712,466
24	National Defence.....	1,753,482,388	14,670,238
25	National Film Board.....	9,323,211	80,664
26	National Gallery of Canada.....	2,949,577	66
27	National Health and Welfare.....	1,488,295,126	6,739,401
28	National Research Council, including the Medical Research Council	121,748,623	234,778
29	National Revenue.....	115,058,155	8,019,721,267
30	Post Office.....	301,845,593	281,765,993
31	Privy Council.....	12,483,776	7,560
32	Public Archives and National Library.....	3,592,229	41,250
33	Public Printing and Stationery.....	4,874,166	3,218,472
34	Public Service Commission.....	13,390,368	6,602
35	Public Service Staff Relations Board.....	982,686	954
36	Public Works.....	308,599,166	7,315,601
37	Secretary of State.....	189,882,484	640,439
38	Solicitor General.....	153,459,858	1,534,994
39	Trade and Commerce.....	81,383,082	12,215,943
40	Transport.....	606,933,126	59,764,337
41	Treasury Board.....	158,573,075	661,765
42	Unemployment Insurance Commission.....	107,150,238	204,108
43	Veterans Affairs.....	400,814,912	19,977,527
	Total.....	9,871,364,117	9,076,589,448
	Budgetary deficit.....		794,774,669
		9,871,364,117	9,871,364,117

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF AGRICULTURE

•

Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF AGRICULTURE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
1· 2	Stat.	Minister of Agriculture—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION					
1· 2	1	Departmental administration.....	6,652,800 00	6,453,503 12	4,871,442 60
RESEARCH					
1· 5	5	Administration, operation and maintenance.....	34,211,401 00	33,801,081 43	31,203,128 74
1· 8	10	Construction or acquisition of buildings, works, land and equipment.....	6,000,000 00 40,211,401 00	5,894,178 41 39,695,259 84	4,249,661 97 35,452,790 71
PRODUCTION AND MARKETING					
Administration					
1·10	15	Administration, operation and maintenance.....	3,161,200 00	3,151,349 37	2,597,962 88
1·11	17	Grants, contributions and subsidies....	141,174,000 00	141,170,138 61	94,774,851 45
1·12		Transfer from Treasury Board Vote 5 contingencies—Payments to eligible producers for manufacturing milk and cream.....	209 00	208 43	
1·12	Stat.	Contributions to the provinces under the Crop Insurance Act.....	2,631,983 47	2,631,983 47	1,270,003 92
Animal And Animal Products					
1·12	20	Administration, operation and maintenance.....	7,950,300 00	7,818,028 77	7,515,093 74
1·15	25	Grants, contributions and subsidies....	12,922,200 00	13,739,194 07	12,243,794 91
Plant And Plant Products					
1·17	30	Administration, operation and maintenance.....	8,271,900 00	7,882,226 86	7,328,782 04
1·19	35	Grants, contributions and subsidies....	659,565 00 176,771,357 47	634,256 82 177,027,386 40	13,029,311 38 138,759,800 32
HEALTH OF ANIMALS					
1·21	40	Administration, operation and maintenance.....	16,732,800 00	16,672,516 42	15,277,331 86
1·22	45	Grants, contributions and subsidies....	1,966,600 00 18,699,400 00	1,908,540 11 18,581,056 53	839,591 13 16,116,922 99

DEPARTMENT OF AGRICULTURE

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Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
BOARD OF GRAIN COMMISSIONERS					
1-23	Stat.	Salaries of the commissioners.....	67,593 23	67,593 23	52,999 80
1-23	50	Administration, operation and main- tenance.....	8,128,200 00	7,577,856 13	7,663,793 94
1-25	51	Construction or acquisition of buildings, works, land and equipment.....	2,267,000 00 10,462,793 23	2,061,128 16 9,706,577 52	90,276 10 7,807,069 84
LAND REHABILITATION, IRRIGATION AND WATER STORAGE PROJECTS					
1-26	55	Administration, operation and main- tenance.....	9,687,746 81	9,307,566 60	9,160,349 67
1-27	60	Construction or acquisitions of build- ings, works, land and equipment....	14,482,005 18 24,169,751 99	12,198,202 89 21,505,769 49	15,851,309 94 25,011,659 61
CANADIAN DAIRY COMMISSION					
1-30	65	Administration, operation and main- tenance.....	262,100 00	260,208 75	37,812 82
FARM CREDIT CORPORATION					
1-31	70	Estimated amount to provide for the operating loss of the Farm Credit Corporation.....	3,900,000 00	3,809,176 32	2,578,740 54
GENERAL					
1-31	Stat.	Refunds of amounts credited to revenue in previous years.....	516 24	516 24	3,856 57
1-31	Stat.	Exchequer Court Awards.....	9,750 34 10,266 58	9,750 34 10,266 58	3,856 57
Total.....			\$281,156,870 19	\$277,066,204 47	\$230,657,095 92

Salary of Minister, Hon J J Greene, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon J J Greene received travelling expenses of \$14,317 charged to Vote 1.

ADMINISTRATION

Vote 1 Departmental administration including the Canadian Agricultural Services Co-ordinating Committee, contributions to the Commonwealth Agricultural Bureaux and a contribution to the Agricultural Economics Research Council in an amount equal to one-half the contributions to the Council from other sources during the fiscal year but not exceeding \$50,000.....	6,652,800
Expenditures.....	\$ 6,453,503
Total revenue arising from the above expenditures amounted to \$9,784.	

*Departmental administration including the Canadian Agricultural Services
Co-ordinating Committee*

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,778,000	2,493,939	2,481,752
	Overtime.....	(1) 6,500	10,500	10,213
	Allowances.....	(2) 11,500	6,500	5,652
A	Professional and special services.....	(4) 28,900	105,400	105,284
	Travelling and removal expenses.....	(5) 105,000	158,000	155,466
	Expenses of delegates to international conferences...	(5) 56,000	33,000	31,803
	Freight, express and cartage.....	(6) 8,000	8,000	7,144
	Postage.....	(7) 4,800	5,300	5,089
	Telephones and telegrams.....	(8) 37,000	59,000	58,449
	Publication of departmental reports and other material.....	(9) 5,500	6,500	6,165
	Films, exhibits and advertising.....	(10) 3,000	3,000	2,767
	Office stationery, supplies, equipment and furnishings	(11) 598,800	810,300	810,191
	Purchase of books, periodicals and bindings.....	(11) 79,500	95,500	94,703
	Materials and supplies.....	(12) 870	870	658
	Repairs and upkeep of buildings and works.....	(14) 30	30	29
	Rental of buildings, works and land.....	(15) 601	601	601
	Repairs and upkeep of equipment.....	(17) 60	60	57
	Rental of equipment.....	(18) 2,000	2,000	1,871
	Expenses of Canadian Agricultural Services Co-ordinating Committee.....	(22) 5,000	5,000	2,775
	Sundries.....	(22) 7,900	28,900	28,515
		\$ 3,732,400	\$ 3,832,400	\$ 3,809,184

Revenue arising from the above expenditures amounted to \$140 and consisted of *Miscellaneous*.

B Beer, Parliamentary Secretary, received travelling expenses of \$3,448.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$16,617—Canadian Corps of Commissionaires Ottawa \$16,617.

Services for a federal task force on agriculture \$70,464—Acres Research & Planning Ltd Toronto \$10,913, F D Barrett Toronto \$7,637, D R Campbell Islington Ont \$2,559, J P Caven Gaithersburg Md U S A \$2,925, Pierre Comtois Sherbrooke Que \$7,665, J C Gilson Winnipeg \$5,561, D L MacFarlane Westmount Que \$10,188, Hedlin Menzies & Associates Ltd Winnipeg \$8,125, D H Thain London Ont \$4,728, A Vaillancourt Sherbrooke Que \$2,836, D Woodward Ottawa \$7,327.

Staff assistance \$8,832—Office Overload Co Ltd Ottawa \$8,832.

Information division

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 527,000	527,000	494,467
	Overtime.....	(1) 1,900	3,900	3,518
	Professional and special services.....	(4) 4,000	4,500	4,290
	Travelling and removal expenses.....	(5) 17,600	19,600	19,269
	Freight, express and cartage.....	(6) 5,500	5,500	4,099
	Postage.....	(7) 5,500	6,000	5,775
	Telephones and telegrams.....	(8) 4,500	9,500	8,566
	Publication of departmental reports and other material..	(9) 148,000	148,000	143,964
	Films, exhibits and advertising.....	(10) 257,000	198,300	180,319
	Office stationery, supplies, equipment and furnishings...	(11) 49,700	85,700	85,186
	Materials and supplies.....	(12) 20,400	15,400	14,262
	Acquisition of equipment.....	(16) 4,900	15,400	14,892
	Repairs and upkeep of equipment.....	(17) 900	6,900	6,180
	Sundries.....	(22) 12,400	13,600	13,074
		\$ 1,059,300	\$ 1,059,300	\$ 997,861

This sub-vote was provided for expenditures in connection with disseminating information regarding departmental activities and findings by printed bulletins and publications, press, radio and motion picture releases, and displays at fairs and exhibitions.

Revenue arising from the above expenditures amounted to \$9,644 and consisted of *Services and service fees* \$9,644—Salaries recovered from the Department of External Affairs \$9,644.

DEPARTMENT OF AGRICULTURE

1-5

Contributions to Commonwealth Agricultural Bureaux

		Estimates	Allotments	Expenditures
Contributions (£133,000).....	(20) \$	399,000	\$ 399,000	\$ 398,784
<i>Economics branch including a contribution to the Agricultural Economics Research Council in an amount equal to one-half the contributions to the council from other sources during the fiscal year but not exceeding \$50,000</i>				
		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,122,100	1,038,100	956,104
Overtime.....	(1)	1,000	1,000	423
Allowances.....	(2)	9,200	14,200	13,846
A Professional and special services.....	(4)	104,200	59,200	57,566
Travelling and removal expenses.....	(5)	51,500	60,500	59,580
Freight, express and cartage.....	(6)	400	400	139
Postage.....	(7)	200	200	100
Telephones and telegrams.....	(8)	8,500	13,500	12,666
Publication of departmental reports and other material.....	(9)	41,700	43,700	43,193
Office stationery, supplies, equipment and furnishings	(11)	56,000	65,000	63,404
Materials and supplies.....	(12)	1,900	1,900	787
B Acquisition of equipment.....	(16)	6,900	7,900	7,024
Repairs and upkeep of equipment.....	(17)	3,300	3,300	2,949
Contribution to the Agricultural Economics Research Council.....	(20)	50,000	50,000	27,877
Sundries.....	(22)	5,200	3,200	2,016
		\$ 1,462,100	\$ 1,362,100	\$ 1,247,674

This sub-vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulating departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

A Payments by services with individual payments of \$2,000 or over were:

Services in connection with Canadian electronic mail-in farm management information system \$44,875—University of Guelph Guelph Ont \$7,125, Kates Marwick and Co Ottawa \$22,150, Peat Marwick Mitchell and Co Ottawa \$10,850, University of Saskatchewan Saskatoon Sask \$4,750.

Study and research on marketing costs and marketing efficiency in agricultural products \$4,600—G R Winter University of British Columbia Vancouver \$4,600.

Study of the economics of storage of fresh fruits and vegetables \$2,571—Ian S McArthur Ottawa \$2,571.

B Consisted of transportation equipment.

Total Vote 1.....	\$ 6,652,800	\$ 6,652,800	\$ 6,453,503
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RESEARCH

Vote 5 Administration, operation and maintenance including Canada's fee for membership in the International Society for Horticultural Science, an amount of \$625,000 for grants in aid of agricultural research in universities and other scientific organizations in Canada and the costs of publishing departmental research papers as supplements to the <i>Canadian Entomologist</i>	33,845,800
Vote 5c To extend the purposes of Vote 5 of the main estimates for 1967-68 to include a contribution of \$10,000 to the Town of Kapuskasing towards the construction of a road.....	1
Transfer from Treasury Board Vote 5 contingencies.....	365,600
Expenditures.....	34,211,401
	\$ 33,801,081

Total revenue arising from the above expenditures amounted to \$1,197,952.

PUBLIC ACCOUNTS, 1967-68

Branch administration including Canada's fee for membership in the International Society for Horticultural Science, an amount of \$625,000 for grants in aid of agricultural research in universities and other scientific organizations in Canada and the costs of publishing departmental research papers as supplements to the Canadian Entomologist

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,953,100			
Transfer from Treasury Board Vote 5 contingencies.....	22,200			
		(1) 1,975,300	1,968,300	1,966,720
Overtime.....		(1) 13,600	14,600	13,918
Allowances.....		(2) 1,000	2,000	1,748
A Professional and special services.....		(4) 80,000	82,000	81,466
Travelling and removal expenses.....		(5) 65,000	67,000	65,342
Freight, express and cartage.....		(6) 18,000	14,400	13,696
Postage.....		(7) 20,000	21,500	21,035
Telephones and telegrams.....		(8) 18,000	27,000	26,768
Publication of departmental reports and other material.....		(9) 150,000	211,000	210,008
Office stationery, supplies, equipment and furnishings		(11) 40,000	44,000	43,692
Materials and supplies.....		(12) 115,000	105,000	101,435
Repairs and upkeep of buildings and works.....		(14) 45,000	45,500	45,116
Repairs and upkeep of equipment.....		(17) 53,000	49,775	49,404
Rental of equipment.....		(18) 4,000	4,000	3,262
Municipal or public utility services.....		(19) 225	225	222
Grants in aid of agricultural research.....		(20) 625,000	625,000	624,750
Membership in the International Society for Horticultural Science.....		(20) 400	400	359
Unemployment insurance contributions.....		(21) 200	800	712
Sundries.....		(22) 5,000	16,000	15,380
		\$ 3,228,500	\$ 3,298,500	\$ 3,285,033

Revenue arising from the above expenditures amounted to \$24,578 and consisted of *Privileges, licences and permits* \$12,787—house rentals \$12,762, sundries \$25; *Proceeds from sales* \$11,465—sale of land \$11,465; *Miscellaneous*—\$326.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$61,482—Canadian Corps of Commissionaires Ottawa \$61,482.

Institutes, stations, farms, laboratories and services—Operation and maintenance

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 24,322,601			
Transfer from Treasury Board Vote 5 contingencies.....	343,400			
		(1) 24,666,001	24,162,501	23,782,927
Overtime.....		(1) 272,500	286,000	285,236
Allowances.....		(2) 90,000	90,000	88,687
A Professional and special services.....		(4) 350,000	363,000	361,922
Travelling and removal expenses.....		(5) 610,000	636,000	634,604
Freight, express and cartage.....		(6) 70,000	66,000	65,449
Postage.....		(7) 500	500	374
Telephones and telegrams.....		(8) 142,000	186,000	184,768
Office stationery, supplies, equipment and furnishings		(11) 320,000	418,000	416,626
Materials and supplies.....		(12) 1,510,000	1,737,500	1,736,356
Fuel for heating.....		(12) 265,000	213,000	211,033
Feed for livestock.....		(12) 860,000	903,000	902,282
Repairs and upkeep of buildings and works.....		(14) 475,000	439,000	438,056
Rental of land and buildings.....		(15) 90,000	60,000	58,189
Repairs and upkeep of equipment.....		(17) 410,000	465,500	464,803
Rental of equipment.....		(18) 73,000	56,000	54,718
Municipal or public utility services.....		(19) 706,200	735,200	735,132
Contributions towards the construction of a road by the town of Kapuskasing.....		(20) 10,000	10,000	10,000
Unemployment insurance contributions.....		(21) 2,700	19,200	18,768
Sundries.....		(22) 60,500	66,500	66,118
		\$ 30,982,901	\$ 30,912,901	\$ 30,516,048

This sub-vote was provided for expenditures in connection with the maintenance and operation of 8 research institutes, 3 research services, 26 research stations, 13 experimental farms, 1 research laboratory, 1 fur ranch, 23 substations and 85 project farms, the latter being located on privately owned farms throughout Canada the owners of which have entered into co-operative agreements with the department to carry on specific work under direction.

Revenue arising from the above expenditures amounted to \$1,173,374 and consisted of *Privileges, licences and permits* \$169,133—house rentals \$167,933, sundries \$1,200; *Proceeds from sales* \$970,049—produce \$567,301, livestock \$398,780, sundries \$3,968; *Services and service fees* \$23,614—salaries recovered from the Department of External Affairs \$14,747, sundries \$5,867; *Miscellaneous*—\$13,578.

A Payments by services with individual payments of \$2,000 or over were:

Artificial insemination services \$3,901—E I D Insemination Centre Brooks Alta \$3,901.

Chick sexing \$2,240—J H Nishikihama Trenton Ont \$2,240.

Commissionaire services \$44,245—Canadian Corps of Commissionaires Ottawa \$44,245.

Feed composition project \$7,238—E W Crampton Senneville Que \$3,458, Utah State University Logan Utah U S A \$3,780.

Garbage and snow removal \$16,970—Capital Sanitation Limited Toronto \$3,560, Choctaw Construction Co Ltd Ottawa \$13,410.

Janitor services \$178,876—Advance Janitor Service St Catharines Ont \$4,359, Ambassador Building Maintenance Ltd Windsor Ont \$8,184, Best Cleaners & Contractors Vancouver \$2,165, Hunt Bros Peterborough Ltd Belleville Ont \$10,809, Inter-City Cleaning Limited Swift Current Sask \$35,174, Johnston Cleaners Ltd St John's \$6,045, Wallace Johnstone Fredericton \$19,500, Lussier Windsor Cleaning St Jean Que \$8,282, Mercury Maintenance Services Limited Vancouver \$10,920, Modern Building Cleaning Saskatoon Sask \$52,266, Norfolk Maintenance Supplies Simcoe Ont \$3,638, Peninsula Floor & Window Service St Catharines Ont \$2,907, W L Potter West Summerland B C \$9,120, William Rosier Chatham Ont \$2,595, Zippee Building Maintenance Chilliwack B C \$2,912.

Maintenance of grounds \$6,161—Hartland Cartage Fort Garry Man \$4,000, Holland Landscapers Limited Vancouver \$2,161.

Reporting and writers fees \$14,500—University of Guelph Guelph Ont \$10,500, University of Saskatchewan Saskatoon Sask \$4,000.

School teacher's salary \$4,881—Mrs S J Volk Onefour Alta \$4,881.

Scientific services \$2,300—Willi Hennig Stuttgart West Germany \$2,300.

Veterinary services \$5,618—E F Pallister Ottawa \$2,914, Three Walking Sticks Ranch Ltd Lethbridge Alta \$2,704.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Research institutes and services.....	8,656,214	
Analytical chemistry service.....		288,574
Animal research institute.....		1,972,391
Engineering research service.....		308,075
Entomology research institute.....		1,041,136
Food research institute.....		543,720
Microbiology research institute.....		569,726
Plant research institute.....		1,179,870
Research institute, Belleville.....		713,315
Research institute, London.....		841,774
Soil research institute.....		860,097
Statistical research service.....		178,263
	8,656,214	8,496,941
Research establishments—eastern.....	9,351,735	
St John's West.....		322,559
Charlottetown.....		646,421
Summerside.....		47,585
Kentville.....		1,038,451
Nappan.....		365,972
Fredericton.....		1,267,503
Caplan.....		42,983
L'Assomption.....		238,691
Lennoxville.....		612,762
Normandin.....		195,655
Quebec.....		79,788
Ste Anne de la Pocatiere.....		550,728
St Jean.....		457,945
Chatham.....		49,237
Delhi.....		317,128
Fort William.....		42,953
Harrow.....		917,078
Kapuskasing.....		268,522

	Allotments	Expenditures
Research establishments—eastern (concluded)		
Ottawa.....		1,081,155
Smithfield.....		187,144
Vineland.....		500,858
	9,351,735	9,231,118
Research establishments—western.....	12,904,952	
Brandon.....		635,691
Morden.....		446,600
Winnipeg.....		1,083,221
Indian Head.....		263,057
Melfort.....		376,927
Regina.....		280,714
Saskatoon.....		970,411
Scott.....		177,883
Swift Current.....		1,187,967
Beaverlodge.....		530,323
Fort Vermilion.....		97,125
Lacombe.....		847,195
Lethbridge.....		2,641,691
Agassiz.....		594,907
Kamloops.....		354,431
Prince George.....		230,462
Saanichton.....		291,177
Summerland.....		1,078,599
Vancouver.....		592,145
Fort Simpson.....		40,542
Mile 1019 Alaska Highway.....		66,921
	12,904,952	12,787,989
	\$ 30,912,901	\$ 30,516,048
Total Vote 5.....		\$ 33,801,081

Vote 10 Construction or acquisition of buildings, works, land and equipment.....	6,000,000
Expenditures.....	\$ 5,894,179

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land.....	4,000,000		
Eastern region			
Main projects.....		2,353,430	2,329,226
Newfoundland			
St John's West—			
Office laboratory and headerhouse			
*Contract (1964-65): Cameron Con-			
tracting Ltd \$650,656, expenditures			
\$4,883, to date \$629,798 including			
holdbacks \$2,005.			
Three greenhouses			
Contract (1966-67): Lord & Burnham			
Co Ltd \$124,194, expenditures			
\$55,990, to date \$124,194 (final).			
Prince Edward Island			
Charlottetown—Addition to headerhouse			
Contract: Shurman Construction Ltd			
\$160,094, expenditures \$127,202 includ-			
ing holdbacks \$6,360.			

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Eastern region— <i>Concluded</i>				
Quebec				
Lennoxville—Dairy research centre				
*Contract: Eugene Marcoux Inc \$338,464, expenditures \$238,439 including holdbacks \$12,922.				
St Jean—Conversion of garage to laboratory				
*Contract: Prieur Entreprises Inc \$180,126, expenditures \$174,775 including holdbacks \$3,649.				
Ontario				
Belleville—Ventilation and air conditioning science building				
*Contract: Planned Renovations Ltd \$134,449, expenditures \$41,460 including holdbacks \$2,073.				
Delhi—Tobacco curing building				
*Contract: Wm Ford Construction Ltd \$133,106, expenditures \$133,106 (final).				
Harrow—				
Design and supervision of construction of office laboratory and headerhouse				
*Contract (1964-65): Giffels Associates Ltd consulting engineers \$145,384, expenditures \$108,223, to date \$145,384 (final).				
Installation of site services				
*Contract: Earl Jones & Sons Ltd \$133,786, expenditures \$115,058 including holdbacks \$5,753.				
Vineland				
4 greenhouses				
Contract: Lord & Burnham Co Ltd \$210,276, expenditures \$206,674 including holdbacks \$10,334.				
Office, laboratory and headerhouse				
*Contract (1964-65): Noren Construction Ltd \$1,688,426, expenditures \$161,900, to date \$1,687,735.				
Ottawa region				
Main projects.....			254,400	235,339
Western region				
Main projects.....			1,330,670	1,269,646
Alberta				
Lacombe—Headerhouse				
*Contract: Harsim Construction Ltd \$144,700, expenditures \$125,711 including holdbacks \$4,826.				
British Columbia				
Agassiz—Water supply and fire protection				
*Contract: Pacific Pipe & Flume \$159,559, expenditures \$87,609 including holdbacks \$796.				
Vancouver—Headerhouse				
*Contract (1965-66): Brockbank and Hemingway Ltd \$253,832, expenditure \$19,138, to date \$253,832 (final).				
Total construction or acquisition of buildings, works and land.....	(13)	4,000,000	3,938,500	3,834,211
B Construction or acquisition of equipment.....	(16)	2,000,000	2,061,500	2,059,968
		<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ 5,894,179</u>

*Awarded through Department of Public Works.

- A Included consultant fees \$87,522—Aberdeen Groves & Associates Edmonton \$4,253, Boulanger Faucher Gagnon Architects Lennoxville Que \$40,904, W Loates & Associates Ottawa \$4,017, Warren M Smale Simcoe Ont \$3,438, Smith Carter Searle Associates Winnipeg \$21,772, Willis Cunliffe Tait & Co Agassiz B C \$12,345.
- B Included: farm equipment \$334,735, scientific equipment \$1,178,247, transportation equipment \$255,243.

PRODUCTION AND MARKETING

ADMINISTRATION

Vote 15 Administration, operation and maintenance, including the administration of the Agricultural Stabilization Act and contributions to assist in the marketing of agricultural products, subject to the approval of Treasury Board.....	3,161,200
Expenditures.....	\$ 3,151,349

Total revenue arising from the above expenditures amounted to \$58.

Branch administration including contributions to assist in the marketing of agricultural products, subject to the approval of Treasury Board

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,469,000	1,295,000	1,293,981
Overtime.....	(1)	2,000	6,000	5,361
Allowances.....	(2)	7,100	6,100	5,707
Professional and special services.....	(4)		1,000	783
Travelling and removal expenses.....	(5)	169,000	173,800	173,001
Freight, express and cartage.....	(6)	1,500	1,345	730
Postage.....	(7)	1,200	1,500	1,478
Telephones and telegrams.....	(8)	9,700	19,400	19,002
Printing of reports and other material.....	(9)	27,500	40,500	39,716
Office stationery, supplies, equipment and furnishings	(11)	49,900	29,900	27,243
Materials and supplies.....	(12)	7,900	7,900	7,783
A Acquisition of equipment.....	(16)	8,000	8,000	7,477
Repairs and upkeep of equipment.....	(17)	2,700	2,700	2,563
Rental of equipment.....	(18)		5	2
Municipal or public utility services.....	(19)		645	601
Contributions to assist in the marketing of agricultural products.....	(20)	20,000	2,700	1,986
Unemployment insurance contributions.....	(21)		5	4
Sundries.....	(22)	5,000	2,000	1,895
		\$ 1,780,500	\$ 1,598,500	\$ 1,589,313

Revenue arising from the above expenditures amounted to \$58 and consisted of *Proceeds from sales*.

- A Included: scientific equipment \$1,640, transportation equipment \$5,174.

Agricultural Stabilization Act administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	374,500	402,900	402,611
Overtime.....	(1)	3,000	1,800	1,758
Allowances.....	(2)	100	10	3
Professional and special services.....	(4)		1,100	1,057
Travelling and removal expenses.....	(5)	5,000	2,700	2,669
Freight, express and cartage.....	(6)	200	100	95
Telephones and telegrams.....	(8)	2,100	3,600	3,553
Office stationery, supplies, equipment and furnishings....	(11)	10,800	10,390	10,387
Sundries, including expenses of advisory committee.....	(22)	9,000	4,100	4,058
		\$ 404,700	\$ 426,700	\$ 426,191

This sub-vote was provided for expenditures in connection with the administration of the Agricultural Stabilization Board (see appendix 3 to this section). The agricultural commodities stabilization account (see schedule, Departmental Working Capital Advances, in volume I of this report) is maintained in connection with the operation of the Board.

Prairie Farm Assistance Act administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	677,000	689,480	689,431
Professional and special services.....	(4)		6,860	6,860
Travelling and removal expenses.....	(5)	250,500	386,500	386,428
Freight, express and cartage.....	(6)	1,000	600	583
Postage.....	(7)	6,000	6,300	6,300
Telephones and telegrams.....	(8)	15,000	17,780	17,778
Office stationery, supplies, equipment and furnishings....	(11)	20,000	24,440	24,439
Materials and supplies.....	(12)	1,500	1,355	1,355
Unemployment insurance contributions.....	(21)	1,000	640	636
Sundries.....	(22)	4,000	2,045	2,035
		<u>\$ 976,000</u>	<u>\$ 1,136,000</u>	<u>\$ 1,135,845</u>

This sub-vote was provided for expenditures in connection with the administration of the payments of awards as provided under the Prairie Farm Assistance Act—see appendix 6 to this section and also Prairie Farm Emergency Fund under the schedule, Deposit and Trust Accounts, in volume I of this report.

Total Vote 15.....	<u>\$ 3,161,200</u>	<u>\$ 3,161,200</u>	<u>\$ 3,151,349</u>
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Vote 17 Grants, contributions and subsidies as detailed in the estimates.....	109,000,000
Vote 17c.....	32,174,000
	141,174,000
Expenditures.....	<u>\$141,170,139</u>

Estimated amount required to recoup the agricultural commodities stabilization account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1968

	Estimates	Allotments	Expenditures
Expenditure.....	(20)\$139,743,000	\$139,743,000	\$139,743,000

The net loss for the year ended March 31, 1968, in the agricultural commodities stabilization account (see under schedule, Departmental Working Capital Advances in volume I of this report) was \$141,219,129 exclusive of the costs of services provided by government departments. The above amount was credited to the account leaving an additional \$1,476,129 to be carried to 1968-69. A balance sheet and statement of operations is shown as an appendix to this section.

Estimated amount required to recoup the agricultural products board account to cover the net operating loss recorded in the account as at March 31, 1968

	Estimates	Allotments	Expenditures
Expenditure.....	(20)\$ 1,431,000	\$ 1,431,000	\$ 1,427,139

The net loss for the year ended March 31, 1968, in the agricultural products board account (see under schedule, Departmental Working Capital Advances in volume I of this report) was \$267,299 exclusive of the costs of services provided by government departments. The above amount which was credited to the account includes the net loss for the year and \$1,159,840 carried forward from 1966-67. A balance sheet and statement of operations is shown as an appendix to this section.

Total Vote 17.....	<u>\$141,174,000</u>	<u>\$141,174,000</u>	<u>\$ 141,170,139</u>
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*Livestock division—Operation and maintenance including contributions for
livestock improvement, stockyard supervision and furs*

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,889,000	2,882,700	2,877,636
	Overtime.....	(1) 18,000	80,000	78,185
	Allowances.....	(2)	500	385
A	Professional and special services.....	(4) 17,400	17,400	15,232
	Travelling and removal expenses.....	(5) 245,400	246,400	245,577
	Freight, express and cartage.....	(6) 8,000	5,000	4,732
	Postage.....	(7) 6,100	6,600	6,266
	Telephones and telegrams.....	(8) 22,000	29,500	28,526
	Publications of reports and other material.....	(9) 7,200	29,200	28,732
	Office stationery, supplies, equipment and furnishings	(11) 55,000	66,000	65,215
	Printing of premium warrants for high grade hog carcasses and for high grade lamb carcasses.	(11) 59,800	45,800	42,998
	Materials and supplies.....	(12) 40,600	30,600	23,787
	Feed for livestock.....	(12)	23,000	22,839
	Construction or acquisition of buildings and works....	(13)	500	250
	Repairs and upkeep of buildings and works.....	(14) 10,000	8,000	7,515
B	Acquisition of equipment.....	(16) 34,000	22,000	19,900
C	Purchase of livestock.....	(16) 61,000	57,000	56,871
	Repairs and upkeep of equipment.....	(17) 14,000	11,000	10,390
	Rental of equipment.....	(18)	100	50
D	Contributions for livestock improvement.....	(20) 17,000	22,500	21,812
	Unemployment insurance contributions.....	(21) 300	500	425
	Sundries.....	(22) 18,500	23,000	22,568
		\$ 3,523,300	\$ 3,607,300	\$ 3,579,891

This sub-vote was provided for expenditures in connection with the administration of (a) the Live Stock and Live Stock Products Act, (b) The Agricultural Products Standards Act, (c) record of performance service for dairy and beef cattle, swine and poultry, and (d) sire assistance policies.

Revenue arising from the above expenditures amounted to \$359,085 and consisted of *Privileges, licences and permits*—\$840; *Proceeds from sales* \$75,253—sale of livestock \$56,114, produce \$19,115, sundries \$24; *Services and service fees* \$282,390—record of performance fees \$282,323, sundries \$67; *Miscellaneous*—\$602.

A Payments by services with individual payments of \$2,000 or over were:

Services for the operating of a dairy cow—beef calf enterprise \$13,610—G D Brown Almonte Ont \$13,610.

B Included: farm equipment \$1,868, scientific equipment \$313, transportation equipment \$16,269.

C Consisted of payments for the purchase of livestock and expenses of distribution under the sire loan policy (bulls \$47,267, boars \$745, rams \$200).

D Included payments for the movement of breeding ewes \$12,699, programs for the testing of beef and dairy bulls \$9,045.

Livestock division—Supervision of race track betting

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 107,000	107,000	90,048
A	Professional and special services.....	(4) 1,491,000	1,491,000	1,435,801
	Travelling and removal expenses.....	(5) 12,000	12,000	9,448
	Freight, express and cartage.....	(6) 500	500	332
	Postage.....	(7) 500	1,000	525
	Telephones and telegrams.....	(8) 2,000	3,450	2,319
	Publication of departmental reports and other material.....	(9)	50	15
	Office stationery, supplies, equipment and furnishings	(11) 10,000	20,000	18,137
	Materials and supplies.....	(12)	2,000	1,231
	Acquisition of equipment.....	(16) 200	200	
	Sundries.....	(22) 200	200	
		\$ 1,623,400	\$ 1,637,400	\$ 1,557,856

Revenue arising from the above expenditures amounted to \$1,877,091 and consisted of *Services and service fees*—supervision of betting at race tracks \$1,877,091.

A Payments by services with individual payments of \$2,000 or over were:

Accounting services \$113,928—L W Parker & Company Winnipeg \$113,928.

Rental and operation of camera equipment \$490,589—Eye in the Sky Hamilton Ont \$42,284, Godfrey Racing Services Charlottetown \$44,965, Mendelson Films Limited Toronto \$395,780, Photo Lambert Inc Montreal \$7,560.

Supervision of betting at race tracks \$263,089—Royal Canadian Mounted Police \$263,089.

Veterinary fees for tests on race horses \$514,634—Aberdeen Trotting and Pacing Limited Toronto \$4,511, Agricultural Society of the City and County of Saint John N B \$3,650, The Almonte Driving Park Association Limited Toronto \$4,508, Amherst Driving Club Truro N S \$2,695, The Amherstburg Driving Park Association Limited Toronto \$4,516, Ascot Jockey Club Limited Vancouver \$3,702, The Ascot Turf Club Limited Rexdale Ont \$9,123, Assiniboia Jockey Club Winnipeg \$3,539, Assiniboia Turf Club Limited Winnipeg \$3,537, Beaver Bank Horsemen's Club Halifax \$3,328, Bedford Harness Racing Club Halifax \$3,605, Belleville Agricultural Society Belleville Ont \$2,128, The Belleville Driving and Athletic Association Limited Rexdale Ont \$8,526, Bible Hill Horsemen's Club Truro N S \$3,636, Blue Acres Horsemen's Club Truro N S \$3,636, Botsford-Westmorland Agricultural Society Moncton N B \$3,632, Brighthouse Park Limited Vancouver \$2,825, Brussels Driving Park Association Limited London Ont \$5,037, Calgary Exhibition and Stampede Limited Edmonton \$4,467, Calgary Trotting and Pacing Association Edmonton \$4,440, Canadian Lakehead Exhibition Fort William Ont \$2,230, Canadian National Exhibition Association London Ont \$4,725, Cape Breton Racing Club Sydney N S \$3,630, Cape Breton Sports Club Sydney N S \$3,630, Carberry Turf Club Limited Winnipeg \$2,580, Central Canada Exhibition Association London Ont \$4,748, Central Turf and Driving Club Limited Vancouver \$3,085, Charlottetown Driving Park and Provincial Exhibition Association Charlottetown \$2,132, Chinook Jockey Club Edmonton \$4,470, The Clinton Driving Park Association Limited Toronto \$4,511, Colwood Park Association Limited Vancouver \$2,468, Connaught Park Jockey Club Montreal \$4,515, Delta Agricultural Society Ladner B C \$4,334, Delta Trotting and Pacing Association Limited Ladner B C \$4,330, The Desoronto Driving Park Association Limited Toronto \$3,868, Dresden Agricultural Society Dresden Ont \$2,267, The Dufferin Park Driving Club Limited Rexdale Ont \$8,974, Edmonton Exhibition Association Limited Edmonton \$8,657, Exhibition Association of the City and County of Saint John N B \$3,642, Exhibition Breeders Association Limited Vancouver \$3,389, The Fort Erie Jockey Club Limited Rexdale Ont \$9,246, Georgian Turf Club Limited Toronto \$4,472, Goodwood Park Limited Vancouver \$3,081, Greenwood Racing Club Limited Rexdale Ont \$8,986, Grimsby Driving Park and Athletic Company Gloucester Ont \$4,492, The Hamilton Jockey Club Limited Rexdale Ont \$8,904, Hanover Bentinck and Brant Agricultural Society Hanover Ont \$2,438, Iron Club Sydney N S \$2,340, Island Horsemen's Club Sydney N S \$3,595, The Jockey Club Limited Rexdale Ont \$9,868, Kamloops Exhibition Association Ladner B C \$3,408, Kempton Park Limited Vancouver \$3,081, Kenilworth Jockey Club Limited Rexdale Ont \$4,521, King Edward Park and Amusement Company Montreal \$7,440, Kirkfield Park Jockey Club Winnipeg \$3,832, Landsdowne Park Limited Vancouver \$3,389, Lethbridge and District Exhibition Limited Edmonton \$3,507, Loch Lomond Agricultural Society Saint John N B \$3,629, Long Branch Jockey Club Limited Rexdale Ont \$8,988, Manitoba Jockey Club Winnipeg \$8,972, Maple Ridge Agricultural Society Vancouver \$2,817, Maritime Driving Club Truro N S \$3,636, Metropolitan Racing Association of Canada Limited Rexdale Ont \$12,656, Montague Trotting Association Charlottetown \$3,710, Montreal Jockey Club Montreal \$8,750, Mount Royal Jockey Club Limited Montreal \$4,515, The Napanee Driving Park Association Limited Rexdale Ont \$4,334, Northern Alberta Trotting and Pacing Association Edmonton \$8,622, Orpendale Limited Rexdale Ont \$10,964, Osnabruck Racing and Driving Association Limited Gloucester Ont \$4,552, Ottawa Valley Driving Club Limited Gloucester Ont \$4,539, Owen Sound Agricultural Society Owen Sound Ont \$2,536, Peterborough Agricultural Society Peterborough Ont \$2,741, The Peterborough Turf Club Limited Rexdale Ont \$8,897, The Picton Driving Park Association Limited Toronto \$5,771, Preston Driving Park Association Limited Toronto \$4,504, Preston Springs Racing Association London Ont \$2,213, Prince County Horsemen's Club Summerside P E I \$3,782, Sackville Downs Horsemen's Club Halifax \$3,605, Sackville Harness Racing Club Halifax \$3,607, Saint John Driving Club Limited Saint John N B \$3,673, Saint Peters Raceways Limited Charlottetown \$3,688, St Vital Exhibition Association Winnipeg \$7,362, Salisbury Agricultural Society Moncton N B \$2,689, Saskatoon Industrial Exhibition Edmonton \$2,688, The Simcoe Driving Park Association Rexdale Ont \$7,018, South Edmonton Athletic and Sports Association Edmonton \$8,640, Southern County Hunt Club Limited Toronto \$4,510, Stanley Agricultural Society Fredericton \$3,664, Steel City Racing Club Sydney N S \$3,630, Stratford Athletic Company Limited Toronto \$4,509, Stratford Exhibition and Athletic Company Limited London Ont \$4,448, The Sudbury Riding and Driving Park Association Limited Rexdale Ont \$13,476, Summerside Exhibition and Racing Association Summerside P E I \$3,681, The Thorncliffe Park Racing and Breeding Association Limited Rexdale Ont \$8,988, Tilsonburg Driving Park Association Limited Gloucester Ont \$4,528, Truro Horsemen's Club Truro N S \$3,633, Undermount Trotting Club Limited Toronto \$4,515, Uniacke Harness Racing Club Halifax \$3,605, Vernon Jockey Club Limited Vancouver \$3,397, Victoria Jockey Club Limited Vancouver \$2,152, Welford Agricultural Society Moncton N B \$2,687, Western Turf and Driving Club Limited London Ont \$4,452, Western Fair Association London Ont \$4,601, White Spot Raceway Association Limited Charlottetown \$3,699, Williamstown Driving Park Association Limited Gloucester Ont \$4,492, Windsor Harness Racing Club Halifax \$3,605, Windsor Racing and Athletic Club Limited Rexdale Ont \$4,438.

Poultry division—Operation and maintenance

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,287,500	1,273,990	1,261,982
	Overtime.....	(1) 2,500	4,000	3,209
	Allowances.....	(2)	2,000	1,359
A	Professional and special services.....	(4) 8,000	8,500	8,368
	Travelling and removal expenses.....	(5) 175,000	175,000	173,958
	Freight, express and cartage.....	(6) 3,000	3,000	2,883
	Postage.....	(7) 3,700	4,200	3,846
	Telephones and telegrams.....	(8) 18,000	19,000	18,598
	Publication of reports and other material.....	(9) 24,000	31,000	30,593
	Office stationery, supplies, equipment and furnishings	(11) 21,100	28,100	27,590
	Materials and supplies.....	(12) 24,000	18,000	17,345
	Repairs and upkeep of buildings and works.....	(14) 2,400	1,400	308
B	Acquisition of equipment.....	(16) 26,500	25,000	24,388
	Repairs and upkeep of equipment.....	(17) 10,500	13,000	11,206
	Rental of equipment.....	(18)	10	3
	Sundries.....	(22) 4,000	4,000	3,416
		\$ 1,610,200	\$ 1,610,200	\$ 1,589,052

This sub-vote was provided for expenditures in connection with administration of the Live Stock and Live Stock Products Act as it relates to the grading of poultry and eggs and the merchandising of poultry products.

Revenue arising from the above expenditures amounted to \$5,639 and consisted of *Privileges, licences and permits*—\$1,246; *Proceeds from sales*—\$4,119; *Services and service fees*—\$218; *Miscellaneous*—\$56.

A Payments by services with individual payments of over \$2,000 were:

Housing, feed and care of birds for blood typing studies \$6,357—Sterling McEwen North Gower Ont \$6,357.

B Included: scientific equipment \$582, transportation equipment \$20,660.

Total Vote 20.....	\$ 7,950,300	\$ 7,950,300	\$ 7,818,029
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Vote 25 Grants, contributions and subsidies in the amounts and subject to the terms specified in the sub-vote titles listed in the details of the estimates.....

Expenditures.....

12,922,200
\$13,739,194*

Dairy products division—Grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act

		Estimates	Allotments	Expenditures
A	Subsidies for construction and reconstruction of cheese factories, improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment.....	(20) 107,000	127,000	126,546
B	Premiums on high quality cheese.....	(20) 1,642,000	1,622,000	1,483,217
		\$ 1,749,000	\$ 1,749,000	\$ 1,609,763

A The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Insulating and/or refrigerating: Quebec (2) \$69,730, Ontario (8) \$46,610, Alberta (2) \$10,206.

B Rates of payment were one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Nova Scotia (1) \$867, Prince Edward Island (3) \$13,818, New Brunswick (2) \$244, Quebec (37) \$695,750, Ontario (106) \$740,863, Manitoba (4) \$2,443, Alberta (5) \$14,777, British Columbia (2) \$14,455.

PUBLIC ACCOUNTS, 1967-68

Livestock division—Grants to agricultural fairs, exhibitions and museums in accordance with regulations of the Governor in Council; payments pursuant to agreements in force on March 31, 1967, with exhibitions covering the construction of buildings and other major undertakings; and a grant of \$50,000 to the Royal Agricultural Winter Fair, Toronto, and freight assistance on livestock shipments for exhibition thereat

	Estimates	Allotments	Expenditures
Grants to Class "A" and Class "B" fairs.....	1,100,000	1,100,000	1,039,954
Grants to winter and spring fairs.....	170,000	170,000	167,871
Grants to special fairs.....	37,000	37,000	35,285
Grants to agricultural museums.....	12,000	12,000	8,881
General—			
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto.....	30,000	30,000	29,483
Building grants—			
Grants to agricultural fairs, exhibitions and museums for construction of buildings and other major under- takings.....	14,000	14,000	1,786
(20) \$	1,363,000	\$ 1,363,000	\$ 1,283,260

Livestock division—Grants to agricultural organizations as detailed in the estimates

	Estimates	Allotments	Expenditures
Canadian Seed Growers' Association.....	44,000	44,000	44,000
Canadian Horticultural Council.....	8,400	8,400	8,400
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs.....	145,200	145,200	145,200
Canadian Council on 4-H Clubs.....	23,000	23,000	23,000
Advanced Registry Board for Dairy Bulls.....	4,500	4,500	4,500
Canadian National Livestock Records.....	50,000	50,000	46,389
Canadian Hunter, Saddle and Light Horse Improvement Society.....	5,000	5,000	5,000
British Columbia Beef Cattle Growers' Association.....	900	900	900
Canadian Council of Plowing Associations.....	5,000	5,000	5,000
Federated Women's Institutes of Canada.....	10,000	10,000	10,000
(20)\$	296,000	\$ 296,000	\$ 292,389

Livestock division—Premium warrants for high grade hog carcasses and for high grade lamb carcasses subject to the terms specified in Agriculture Vote 25, Appropriation Act No. 10, 1964

	Estimates	Allotments	Expenditures
Quality premiums on high grade hog and lamb carcasses.. (20)\$	9,514,200	\$ 9,514,200	\$ 10,553,782*

Payments to producers, of premiums for hogs and lambs, were made by means of warrants issued at packing plants and other approved abattoirs and which are negotiated at par at chartered banks. The rate of premium for hogs was \$3 per head on "A" Grade carcasses. The rates of premium for lambs were \$2 per head on "Canada Choice Class 1" carcasses and \$1 per head on "Canada Good Class 1" carcasses.

Total Vote 25.....	\$ 12,922,200	\$ 12,922,200	\$ 13,739,194*
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*The excess of expenditures over the appropriation was authorized by Appropriation Act No. 10, 1964.

The following is a statement of expenditures from the inception of the policies:

	1967-68			To date		
	Lambs	Hogs	Total	Lambs	Hogs	Total
Maritimes.....	11,149	523,083	534,232	140,375	5,910,102	6,050,477
Quebec.....	40,016	2,638,349	2,678,365	400,405	35,463,732	35,864,137
Ontario.....	99,522	3,581,939	3,681,461	940,789	60,767,522	61,708,311
Manitoba.....	47,456	961,173	1,008,629	534,501	18,290,269	18,824,770
Saskatchewan.....	6,218	586,928	593,146	93,047	10,615,153	10,708,200
Alberta.....	60,130	1,724,268	1,784,398	692,623	30,039,650	30,732,273
British Columbia.....	38,714	234,837	273,551	436,449	6,621,247	7,057,696
	303,205	10,250,577	10,553,782	3,238,189	167,707,675	170,945,864
Refunds credited to Non-Tax Revenue—Refunds of pre- vious years' expenditure.		211	211		4,681	4,681
	\$ 303,205	\$10,250,366	\$10,553,571	\$3,238,189	\$167,702,994	\$170,941,183

PLANT AND PLANT PRODUCTS

Vote 30 Administration, operation and maintenance.....	8,271,900
Expenditures.....	\$ 7,882,227

Total revenue arising from the above expenditures amounted to \$708,209.

Fruit and vegetable division including maple products and honey—Operation and maintenance

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 2,161,200	2,217,520	2,217,431
Overtime.....	(1) 111,800	98,125	98,047
Professional and special services.....	(4) 4,000	3,105	3,099
Travelling and removal expenses.....	(5) 187,000	223,040	223,034
Freight, express and cartage.....	(6) 3,000	3,055	3,054
Postage.....	(7) 4,500	4,750	4,749
Telephones and telegrams.....	(8) 20,000	27,660	27,656
Publication of reports and other material.....	(9) 40,400	36,948	36,945
Office stationery, supplies, equipment and furnishings	(11) 28,300	45,415	45,414
Materials and supplies.....	(12) 4,500	9,213	9,202
Repairs and upkeep of buildings and works.....	(14) 500		
Rental of buildings, works and land.....	(15)	15	15
A Acquisition of equipment.....	(16) 24,000	23,740	23,739
Repairs and upkeep of equipment.....	(17) 14,000	12,920	12,916
Municipal or public utility services.....	(19) 500	14	12
Unemployment insurance contributions.....	(21) 300		
Sundries.....	(22) 3,000	480	471
	\$ 2,607,000	\$ 2,706,000	\$ 2,705,784

This sub-vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

Revenue arising from the above expenditures amounted to \$403,090 and consisted of *Privileges, licences and permits* \$27,865—licence fees \$27,865; *Services and service fees* \$374,449—grading fees \$7,236, inspection fees \$366,782, sundries \$431; *Miscellaneous*—\$776.

A Included: scientific equipment \$1,963, transportation equipment \$21,358.

Plant products division—Operation and maintenance including seeds, feeds, fertilizers, insecticides and fungicides control

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,234,000	2,238,500	2,238,460
	Overtime.....	(1) 2,300	6,080	6,058
A	Professional and special services.....	(4) 52,500	31,860	26,911
	Travelling and removal expenses.....	(5) 135,000	169,000	168,954
	Freight, express and cartage.....	(6) 6,000	6,480	6,472
	Postage.....	(7) 6,500	6,910	6,905
	Telephones and telegrams.....	(8) 15,800	21,435	21,432
	Publications of reports and other material.....	(9) 8,500	7,830	7,824
	Office stationery, supplies, equipment and furnishings	(11) 59,900	80,000	79,979
	Materials and supplies.....	(12) 57,500	71,400	71,285
	Repairs and upkeep of buildings and works.....	(14) 5,000	5,000	5,000
B	Acquisition of equipment.....	(16) 82,700	75,070	75,065
	Repairs and upkeep of equipment.....	(17) 20,000	23,730	23,722
	Rental of equipment.....	(18) 105	105	102
	Unemployment insurance contributions.....	(21) 500	200	187
	Sundries.....	(22) 5,400	5,000	4,893
		\$ 2,686,600	\$ 2,748,600	\$ 2,743,249

This sub-vote was provided for expenditures of the plant products division which administers the acts respecting seeds, feeding stuffs, fertilizers, pest control products, hay and straw, flax fibres and binder twine, and carries out policies for the improvement and distribution of these products.

Revenue arising from the above expenditures amounted to \$292,907 and consisted of *Privileges, licences and permits* \$80,681—licence fees \$80,681; *Proceeds from sales* \$18,713—sale of tags \$17,789, sundries \$924; *Services and service fees* \$191,736—inspection fees \$123,788, seed testing \$67,461, sundries \$487; *Miscellaneous*—\$1,777.

- A Payments by services with individual payments of \$2,000 or over were:
Analysts fees \$11,966—Precision Analytical Laboratories Truro N S \$11,966.
Commissionaire services \$13,509—Canadian Corps of Commissionaires Ottawa \$13,509.
- B Included: scientific equipment \$36,680, transportation equipment \$28,084.

Plant protection division—Operation and maintenance

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,753,000	1,654,500	1,653,891
	Overtime.....	(1) 14,000	8,000	6,845
	Professional and special services.....	(4) 20,000	1,000	676
	Travelling and removal expenses.....	(5) 162,000	164,000	163,116
	Freight, express and cartage.....	(6) 2,400	2,400	1,453
	Postage.....	(7) 2,000	2,200	2,076
	Telephones and telegrams.....	(8) 13,400	18,400	17,863
	Publication of reports and other material.....	(9) 2,300	2,300	1,056
	Office stationery, supplies, equipment and furnishings	(11) 42,000	109,000	108,103
	Materials and supplies.....	(12) 74,000	65,000	64,277
A	Construction or acquisition of buildings, works and land.....	(13) 545,000	505,300	159,098
	Port aux Basques Nfld			
	Vehicle Washing Station			
	*Contract (1966-67): Washtronics Limited			
	\$374,000, expenditures \$111,938, to date			
	\$326,903.			
	Repairs and upkeep of buildings and works.....	(14) 2,500	3,500	3,497
	Rental of buildings and land.....	(15) 264,300	164,300	149,868
B	Acquisition of equipment.....	(16) 39,000	39,000	26,039
	Repairs and upkeep of equipment.....	(17) 16,500	18,500	18,378
	Rental of equipment.....	(18) 18,500	40,500	39,534
	Municipal or public utility services.....	(19) 5,000	5,000	3,775
	Unemployment insurance contributions.....	(21) 200	200	69
	Sundries.....	(22) 2,200	14,200	13,580
		\$ 2,978,300	\$ 2,817,300	\$ 2,433,194

*Awarded through Department of Public Works.

Estimates Allotments Expenditures

This sub-vote was provided for expenditures in connection with the enforcement of the Destructive Insect and Pest Act and regulations made thereunder in respect of the import and export of plants and plant products and the eradication or control of foreign insect pests and plant diseases when infestation has taken place in Canada.

Revenue arising from the above expenditure amounted to \$12,212 and consisted of *Services and service fees* \$12,212—fumigation fees \$11,972, sundries \$240.

B Included: scientific equipment \$3,256, transportation equipment \$19,123.

Total Vote 30.....	\$ 8,271,900	\$ 8,271,900	\$ 7,882,227
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Vote 35 Grants, contributions and subsidies as detailed in the estimates.....	268,000
Vote 35a.....	65,000
Vote 35c.....	326,565

Expenditures.....	659,565
	\$ 634,257

Plant products division—Contribution to British Columbia, in accordance with terms and conditions prescribed by the Minister of Agriculture, of one-half of the aggregate of amounts paid by the province to eligible tree fruit and grape producers, or in respect of such producers, as a result of vine, fruit tree and crop losses incurred by such producers during the period December 1, 1964 to November 30, 1965; and to authorize, in accordance with terms and conditions prescribed by the Minister of Agriculture, a contribution to the province in respect of the administrative costs incurred in making such payments to producers

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contribution.....	(20)\$ 29,000	\$ 29,000	\$ 14,424

Plant protection division—Contributions to the provinces of Ontario and Quebec in accordance with terms and conditions prescribed by the Governor in Council of one-half the amounts paid by the provinces for barberry eradication

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contributions.....	(20)\$ 120,000	\$ 120,000	\$ 116,543

Payments were made as follows: Quebec \$18,588, Ontario \$97,955.

Plant protection division—Compensation, pursuant to the Destructive Insect and Pest Act, in respect of any crop destroyed in accordance with that act

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Compensation.....	(20)\$ 103,200	\$ 103,200	\$ 100,809

Payments as a result of an infestation of the golden nematode were made to: Beaumaris Bulb Farm Sidney B C \$479, P Cartier Cumberland B C \$4,935, T DeMooy Brentwood Bay B C \$1,175, J Grandmaison Victoria \$159, Jamieson Nurseries Victoria \$1,924, M L Jeffrey Saanichton B C \$3,032, Lakeview Gardens Victoria \$5,818, Mac-kintosh Greenhouses Victoria \$1,897, T G Michell Saanichton B C \$9,348, Mount Royal Greenhouses Victoria \$475, Mount Tolmie Nursery Victoria \$1,109, D L Park Ltd Victoria \$5,093, Royal Oak Garden Centre Victoria \$4,935, Royal Oak Gardens Victoria \$330, Shrubland Victoria \$1,276, P Spek Victoria \$31,703, G Vantreight Victoria \$27,014, West Saanich Nursery Victoria \$107.

Plant protection division—Notwithstanding the Destructive Insect and Pest Act, to pay additional compensation to owners of any crop destroyed during the fiscal years 1965-66 and 1966-67 under the authority of that act to combat the golden nematode on the basis of 50 per cent of the amounts paid or payable under that act

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Compensation.....	(20)\$ 51,300	\$ 51,300	\$ 50,029

Additional payments as a result of an infestation of the golden nematode were made to: Beaumaris Bulb Farms Sidney B C \$29, P Cartier Cumberland B C \$2,468, T DeMooy Brentwood Bay B C \$587, J Grandmaison Victoria \$79, Jamieson Nurseries Victoria \$962, M L Jeffrey Saanichton B C \$1,516, Lakeview Gardens Victoria \$2,909, Mackintosh Greenhouses Victoria \$949, T G Michell Saanichton B C \$4,674, Mount Royal Greenhouses Victoria \$238, Mount Tolmie Nursery Victoria \$555, D L Park Ltd Victoria \$2,546, Royal Oak Garden Centre Victoria \$2,468, Shrubland Victoria \$638, S Spek Victoria \$15,851, G Vantreight Victoria \$13,507, West Saanich Nursery Victoria \$53.

Plant products division—Contributions to Quebec, in accordance with the terms and conditions prescribed by the Minister of Agriculture, of one-half of the freight charges paid by that province in respect of the emergency movement of hay in the period from the 9th day of January, 1967 to the 31st day of March, 1967 (revote)

	Estimates	Allotments	Expenditures
Contributions.....	(20)\$ 61,200	\$ 61,200	\$ 61,168

Plant products division—Contribution to Saskatchewan in accordance with the terms and conditions prescribed by the Minister of Agriculture, of one-half of the amounts paid by that province in respect of the emergency movement of fodder and haying equipment in the period from the 15th day of June, 1967 to the 1st day of December, 1967

	Estimates	Allotments	Expenditures
Contribution.....	(20)\$ 100,000	\$ 100,000	\$ 97,199

Plant products division—Contribution to Alberta in accordance with the terms and conditions prescribed by the Minister of Agriculture, of one-half of the amounts paid by that province in respect of the emergency assistance and movement of feed and fodder supplies in the period from the 20th day of April, 1967 to the 15th day of May, 1967

	Estimates	Allotments	Expenditures
Contribution.....	(20)\$ 53,000	\$ 53,000	\$ 52,220

Plant products division—To deem the amounts received by the Ontario Flue-cured Tobacco Growers' Marketing Board as licence fees pursuant to the Farm Products Marketing Act, R.S.O. 1960, c.137, during 1961, 1962, 1967 and 1968 to have been collected during those years by the board as levies or charges under subsection (2) of section 2 of the Agricultural Products Marketing Act, to deem the said amounts to be and always to have been capable of use by the board for the payment of expenses and losses resulting from the sale or disposal by the board of the 1961 tobacco crop described in the agreement entered into between the board and Her Majesty the Queen in right of Canada dated May 4, 1962, to authorize the board to use the said amounts for the payment of such expenses and losses and to ratify any payments of such expenses and losses heretofore made by the board out of the said amounts, and to authorize a grant to the Ontario Flue-cured Tobacco Growers' Marketing Board in respect of the interest and carrying charges incurred by the board, in the marketing of the 1961 tobacco crop pursuant to the said agreement, for the period April, 1964 to April 1965

	Estimates	Allotments	Expenditures
Grant.....	(20)\$ 141,865	\$ 141,865	\$ 141,865
Total Vote 35.....	\$ 659,565	\$ 659,565	\$ 634,257

HEALTH OF ANIMALS

Vote 40 Administration, operation and maintenance including Canada's fee for membership in the Office International des Epizooties, and authority, notwithstanding the Financial Administration Act, to spend revenue received during the year from packers requiring special services.....	16,132,800
Vote 40c.....	249,000
Transfer from Treasury Board Vote 5 contingencies.....	351,000

	16,732,800
Expenditures.....	\$ 16,672,517

		Estimates	Allotments	Expenditures
Salaries and wages.....\$ 12,672,000				
Transfer from Treasury Board Vote 5 contingencies..... 351,000				
	(1)	13,023,000	12,733,000	12,729,608
Overtime.....	(1)	980,000	1,226,000	1,224,115
Allowances.....	(2)	11,500	12,500	11,913
A Professional and special services.....	(4)	709,000	787,500	786,171
Travelling and removal expenses.....	(5)	931,200	881,200	865,737
Freight, express and cartage.....	(6)	69,000	88,500	87,718
Postage.....	(7)	34,000	36,000	35,679
Telephones and telegrams.....	(8)	79,400	110,400	109,379
Publication of reports and other material.....	(9)	8,200	21,700	20,909
Office stationery, supplies, equipment and furnishings	(11)	115,000	196,000	194,663
Materials and supplies.....	(12)	557,000	573,500	572,647
Vaccine for control of brucellosis.....	(12)	215,000	185,000	181,352
Construction or acquisition of buildings, works and land.....	(13)	154,000	144,000	140,608
Grosse Ile Que				
Maximum security animal quarantine station				
*Contract (1965-66) (Phase 1): Rigid Structures Inc \$537,378, expenditure \$3,493, to date \$537,378 (final).				
*Contract (1966-67) (Phase 2): Wilfred Legare Inc \$360,647, expenditure \$17,896, to date \$360,647 (final).				
Repairs and upkeep of buildings and works.....	(14)	95,000	65,000	59,585
Rental of land, buildings and structures.....	(15)	9,500	11,500	10,051
B Acquisition of equipment.....	(16)	310,000	269,000	258,862
Repairs and upkeep of equipment.....	(17)	105,000	129,000	127,615
Rental of equipment.....	(18)		3,000	2,144
Municipal or public utility services.....	(19)	14,300	18,300	17,210
Membership in the Office International des Epizooties	(20)	5,600	5,600	4,988
Unemployment insurance contributions.....	(21)	3,300	3,300	2,762
Sundries.....	(22)	143,800	143,800	139,076
		17,572,800	17,643,800	17,582,792
Less—Amount recoverable from packers requiring special services.....	(34)	840,000	911,000	910,275
		\$ 16,732,800	\$ 16,732,800	\$ 16,672,517

*Awarded through Department of Public Works.

This vote was provided for expenditures in connection with (a) the administration of the Animal Contagious Diseases Act, and regulations thereunder to protect Canadian live stock from foreign animal diseases and to eradicate or control such diseases when contracted in Canada; (b) the administration of the Meat and Canned Foods Act, and regulations thereunder, governing the inspection of meats at packing plants; and (c) research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnosis, and the manufacture of relevant biological products.

Revenue arising from the above expenditures amounted to \$576,697 and consisted of *Privileges, licences and permits* \$12,455—house rentals \$12,455; *Proceeds from sales* \$17,928—sale of live stock \$16,063, sundries \$1,865; *Services and service fees* \$542,946—quarantine charges on importation of European cattle \$524,609, salaries recovered from the Department of External Affairs \$15,647, sundries \$2,690; *Miscellaneous*—\$3,368.

A Payments by services with individual payments of \$2,000 or over were:
 Analysts fees \$13,646—Animal Pirbright Surrey England \$13,646.
 Boarding house operations \$10,788—Mrs Raymond Bernier Grosse Ile Que \$10,788.
 Cattle back tagging for brucellosis control \$151,089—Alberta Livestock Corporation Ltd Calgary Alta \$3,080, William Carruthers Edmonton \$6,412, W H Dougan Lethbridge Alta \$3,805, John Ellison Prince Albert Sask \$2,546, Hubert Fleury Montreal \$6,659, Ernest Frappier Montreal \$4,823, Carl Graham Swift Current Sask \$2,264, A H Gravette Brooks Alta \$2,089, P J Joyce Winnipeg \$3,410, Kitchener Stock Yards Co Limited Kitchener Ont \$4,512, William McGuire Stony Mountain Man \$5,901, Wayne Meadows Forrest Man \$2,322, Newton McConvey Toronto \$3,482, Saskatchewan Wheat Pool North Battleford Sask \$3,478, Don Thiessen Warman Sask \$5,691.
 Veterinary services \$409,574—L K Anderson Morse Sask \$3,153, Renaud Barib Deschailions Que \$3,911, Roland Beauchemin Montreal \$8,444, Joseph Belanger Plessisville Que \$2,967, Jules Blanchette Trois Rivieres Que \$2,945, Pierre Bonin Granby Que \$5,573, M A Boulanger Mont Joli Que \$6,944, F Bouliane Chicoutimi Que \$2,784, E Breton Warwick Que \$7,840, J M Brewitt Maple Creek Sask \$5,826, Denis Brochu Lac Etchemin Que \$4,224, K Bruveris Kelvington Sask \$3,966, R S Butler Dauphin Sask \$2,629, D G Campbell Melfort Sask \$4,536, C Caron L'Islet Que \$2,150, J P Caron Levis Que \$8,044, Simon Carriere St Clet Que \$3,139, T W Carvell Cornwall Ont \$2,311, Jacques Caumartin Victoriaville Que \$5,074, Bruno Chouinard St Anselme Que \$7,574, E G Clark Unity Sask \$2,938, Armand Comeau St Albert Que \$3,999, A R Elliott Camrose Alta \$2,964, J R English Fort Garry Man \$2,575, R P Jobin La Guadeloupe Que \$6,647, Byron Johnson Edmonton \$3,504, H D Johnson Langanburg Sask \$2,752, Albert Fleurent Coaticook Que \$4,116, G Futter Lloydminster Sask \$3,053, Roger Gagnon Caplan Que \$3,319, Francois Gareau St Hyacinthe Que \$2,576, Russell Giguere St Patrice Beaurivage Que \$2,687, Pierre Girardeau Cap de la Madeleine Que \$3,008, Jean Gosselin St Jean Que \$5,121, Orland Green Schomberg Ont \$3,951, B I Groves Uxbridge Ont \$2,236, A H Kennedy Port Williams N S \$4,009, E W Kozorowski Thorhild Alta \$2,827, Jacques Lafortune Joliette Que \$2,279, J A Lefebvre St Jean Que \$3,192, Alain Legand Granby Que \$3,144, R S MacDonald Baddeck N S \$3,730, Hubert Maher St Timonthei Que \$4,257, Come Marchand St Bruno de Guiges Que \$3,558, P J McCarm Chellbrook Sask \$2,427, C Menard St Georges Que \$8,156, J L Millar Saskatoon Sask \$3,741, Gilles Morin Victoriaville Que \$3,096, Laurier Parent St Patrice de Beaurivage Que \$4,482, A A N Pashayan Montreal \$2,112, K G Paul Vankleek Hill Ont \$2,704, Jean Perodeau Trois Pistoles Que \$6,235, R Plourde Alma Que \$5,432, W L Rea Wakaw Sask \$3,132, E J Rigby Winnipeg \$2,102, M F Robinson Canora Sask \$6,261, Camille Rouillard Valcourt Que \$2,279, Edouard Roy Levis Que \$5,483, J N Smart Dauphin Sask \$3,504, Michel Tardif Warwick Que \$4,375, H R Tetreault St Cesaire Que \$7,728, Paul Tetreault Granby Que \$6,807, R D Thomas Barrie Ont \$2,687, R Topp Grimsby Sask \$2,624, Marc Vaillancourt Sherbrooke Que \$2,537, Von Staden Redvers Sask \$2,405, A Wilson Balcarres Sask \$2,726, J J Woodstock Barrie Ont \$3,740, D Wyand Carlyle Sask \$2,343.

B Included: farm equipment \$985, scientific equipment \$57,092, transportation equipment \$174,415.

Vote 45 Grants, contributions and subsidies as detailed in the estimates.....	1,381,000
Vote 45c.....	585,600
	<hr/>
	1,966,600
Expenditures.....	\$ 1,908,540

Compensation for animals slaughtered

	Estimates	Allotments	Expenditures
Compensation.....	(20)\$ 536,000	\$ 536,000	\$ 480,338

The Animal Contagious Diseases Act empowers the Minister to authorize the slaughtering of animals suffering from infectious or contagious disease, or those suspected of being so infected and those which are or have been in contact or close proximity to such animals, and to pay such compensation as he may determine, not to exceed values stated in the Act for grade and pure bred animals. When the sale of the carcass is unlawful, the Act also provides for additional compensation to be paid in respect of carcasses of cattle slaughtered. This additional compensation is to be the average value the carcass would have had if the sale had been lawful at time of slaughter, such average value to be determined by the Minister.

Contributions to the provinces, in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies

	Estimates	Allotments	Expenditures
Contributions.....	(20)\$ 23,000	\$ 23,000	\$ 22,990

Payments were made to the provinces as follows: New Brunswick \$180, Quebec \$5,230, Ontario \$17,197, Saskatchewan \$383.

Contribution towards the cost of constructing and equipping a veterinary college at the University of Saskatchewan, Saskatoon

	Estimates	Allotments	Expenditures
Contribution.....	(20)\$ 1,395,000	\$ 1,395,000	\$ 1,395,000

Payment of compensation at the rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act, to owners of animals affected with diseases coming under that act, that have died or have been slaughtered in circumstances not covered by the act and regulations made thereunder

	Estimates	Allotments	Expenditures
Compensation.....	(20)\$ 8,000	\$ 8,000	\$ 5,696

Payment of indemnity, under terms and conditions approved by the Governor in Council, to owners of animals that have died as a result of anthrax

	Estimates	Allotments	Expenditures
Indemnity.....	(20)\$ 4,600	\$ 4,600	\$ 4,516

Total Vote 45.....	\$ 1,966,600	\$ 1,966,600	\$ 1,908,540
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BOARD OF GRAIN COMMISSIONERS

Salaries of the Commissioners, Canada Grain Act, c. 25, R.S., as amended.....	(1) \$ 67,593
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The above statutory authority provides for the appointment by the Governor in Council of three commissioners, one of whom shall be appointed chief commissioner. F F Hamilton is chief commissioner and A V Svoboda and C L Shuttleworth are commissioners.

Vote 50 Administration, operation and maintenance including Canada's fee for membership in the International Association of Cereal Chemistry and authority to purchase screenings.....	8,128,200
Expenditures.....	\$ 7,577,856

Total revenue arising from the above expenditures amounted to \$5,889,097.

Administration

	Estimates	Allotments	Expenditures
Salaries.....	(1) 225,700	237,400	236,206
Professional and special services.....	(4) 800	800	417
Travelling and removal expenses.....	(5) 33,000	33,000	30,242
Freight, express and cartage.....	(6) 300	300	72
Postage.....	(7) 1,000	1,100	1,050
Telephones and telegrams.....	(8) 5,000	5,300	5,299
Publication of reports and other material.....	(9) 4,000	4,500	4,461
Advertising and publicity.....	(10) 36,500	37,500	37,143
Office stationery, supplies, equipment and furnishings....	(11) 2,500	3,400	3,301
Materials and supplies.....	(12) 500	500	303
Rental of buildings.....	(15) 22,500	22,500	21,964
Repairs and upkeep of equipment.....	(17) 1,200	1,200	222
Light and power.....	(19) 1,200	1,200	1,066
Unemployment insurance contributions.....	(21) 100	100	5
Sundries.....	(22) 500	1,000	811
	\$ 334,800	\$ 349,800	\$ 342,562

PUBLIC ACCOUNTS, 1967-68

Inspection and weighing of grain and related services

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	4,886,500	4,798,500	4,599,385
Overtime.....	(1)	425,000	411,400	256,684
Allowances.....	(2)	36,000	36,000	35,305
Professional and special services.....	(4)	8,700	8,700	4,103
Travelling and removal expenses.....	(5)	180,000	180,000	151,909
Freight, express and cartage.....	(6)	33,000	33,000	29,078
Postage.....	(7)	11,500	12,500	12,070
Telephones and telegrams.....	(8)	30,200	30,200	30,158
Publication of reports and other material.....	(9)	15,700	15,700	11,956
Office stationery, supplies, equipment and furnishings....	(11)	184,300	184,300	89,890
Materials and supplies.....	(12)	55,400	55,400	48,979
Repairs and upkeep of buildings and works.....	(14)	11,500	11,500	
Rental of buildings.....	(15)	215,600	215,600	194,184
Repairs and upkeep of equipment.....	(17)	10,600	10,600	9,602
Municipal or public utility services.....	(19)	19,500	19,500	19,221
Membership in the International Association of Cereal Chemistry.....	(20)	300	900	806
Unemployment insurance contributions.....	(21)	1,500	1,500	786
Sundries.....	(22)	4,800	4,800	3,249
		<u>\$ 6,130,100</u>	<u>\$ 6,030,100</u>	<u>\$ 5,497,365</u>

This sub-vote was provided for the expenses of grain inspection, grain weighing, and other related services performed by the Board of Grain Commissioners under authority of the Canada Grain Act.

Revenue arising from the above expenditures amounted to \$4,681,478 and consisted of *Privileges, licences and permits* \$27,560—elevator licence fees \$27,560; *Proceeds from sales* \$22,657—grain samples \$22,657; *Services and service fees* \$4,615,503—inspection of grain \$3,001,600, weighing of grain \$1,501,263, registration and cancellation of warehouse receipts \$88,942, inspection and weighing overtime \$19,685, sundries \$4,013; *Miscellaneous* \$15,758—fines \$2,750, sundries \$13,008. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the appendix referred to below are on an accrual basis.

A statement of revenue and expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1968, as certified by the Auditor General, is shown as an appendix to this section.

Canadian Government Elevators—Operation and maintenance including authority to purchase screenings

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,055,000	1,131,000	1,128,928
Overtime.....	(1)	75,000	31,000	30,231
Allowances.....	(2)	4,800	6,800	6,187
Professional and special services.....	(4)	500	500	223
Travelling and removal expenses.....	(5)	10,000	12,000	11,207
Freight, express and cartage.....	(6)	900	900	733
Postage.....	(7)	1,300	1,500	1,409
Telephones, telegrams and other communication services.	(8)	14,000	13,000	12,910
Office stationery, supplies, equipment and furnishings....	(11)	2,500	4,500	3,853
Materials and supplies.....	(12)	30,000	17,000	16,017
Repairs and upkeep of buildings and works.....	(14)	147,300	177,300	175,870
Rental of land, buildings and works.....	(15)	7,000	7,000	6,815
Repairs and upkeep of equipment.....	(17)	2,000	3,000	2,662
Public utility services.....	(19)	280,000	294,000	293,497
Unemployment insurance contributions.....	(21)	3,000	2,800	2,018
Sundries.....	(22)	30,000	46,000	45,369
		<u>\$ 1,663,300</u>	<u>\$ 1,748,300</u>	<u>\$ 1,737,929</u>

Estimates

Allotments

Expenditures

This sub-vote was provided for the expenses of management and operation, with headquarters at Winnipeg, of the Canadian Government Elevators at Calgary, Edmonton, Lethbridge, Moose Jaw, Prince Rupert, and Saskatoon.

Revenue arising from the above expenditures amounted to \$1,207,619 and consisted of *Privileges, licences and permits*—\$1,768; *Proceeds from sales* \$373,310—sale of screenings \$335,093, surplus grain \$38,217; *Services and service fees* \$763,477—storage and elevation of grain, cleaning, drying, etc. \$763,477; *Miscellaneous* \$69,064—boat overtime \$44,543, wharfage \$19,562, sundries \$4,959. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the appendix referred to below are on an accrual basis.

The balance sheet of the Canadian Government Elevators as at March 31, 1968, as certified by the Auditor General, together with the operating statement, is shown as an appendix to this section.

Total Vote 50.....	\$ 8,128,200	\$ 8,128,200	\$ 7,577,856
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Vote 51 Construction or acquisition of buildings, works, land and equipment.....	2,267,000
Expenditures.....	\$ 2,061,128

Administration

Estimates

Allotments

Expenditures

A Construction or acquisition of equipment..... (16)	\$ 17,000	\$ 19,000	\$ 18,546
A Included transportation equipment \$12,353.			

Inspection and weighing of grain

Estimates

Allotments

Expenditures

A Construction or acquisition of equipment..... (16)	\$ 150,000	\$ 150,000	\$ 145,991
A Included: scientific equipment \$58,375, technical equipment \$41,000, laboratory equipment \$38,616.			

Canadian Government Elevators

Estimates

Allotments

Expenditures

Construction or acquisition of buildings, works and land (13)	2,085,000	2,084,000	1,882,963
Prince Rupert B C—Annex to grain elevator			
Contracts: (1965-66) C D Howe Co Ltd consulting engineers \$150,000, expenditure \$67,647, to date \$145,126 (amends reporting in 1965-66 Public Accounts); Smith Bros and Wilson Ltd \$2,586,470, expenditure \$1,746,666 including holdbacks \$87,333.			
Construction or acquisition of equipment..... (16)	15,000	14,000	13,628
	\$ 2,100,000	\$ 2,098,000	\$ 1,896,591
Total Vote 51.....	\$ 2,267,000	\$ 2,267,000	\$ 2,061,128

LAND REHABILITATION, IRRIGATION AND WATER STORAGE PROJECTS

Vote 55 Irrigation and water storage projects in the western provinces including the South Saskatchewan River project, the Prairie Farm Rehabilitation Act program, Land Protection, Reclamation and Development—Administration, operation and maintenance, including Canada's fee for membership in the International Commission on Irrigation and Drainage.....

9,688,000

Less—Amount transferred to other loans and investments.....

253

9,687,747

Expenditures.....

\$ 9,307,566

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 6,276,000	6,276,000	6,095,481
	Overtime.....	(1) 135,000	150,100	150,081
A	Professional and special services.....	(4) 174,700	113,300	88,889
	Travelling and removal expenses.....	(5) 510,200	510,200	487,486
	Freight, express and cartage.....	(6) 14,200	14,900	14,877
	Postage.....	(7) 14,000	14,900	14,827
	Telephones and telegrams.....	(8) 90,800	96,100	96,069
	Publication of reports and other material.....	(9) 9,000	16,900	16,856
	Advertising for tenders.....	(10) 12,800	18,200	18,166
B	Office stationery, supplies, equipment and furnishings	(11) 110,000	129,300	129,173
	Materials and supplies.....	(12) 555,500	616,300	616,227
	Fuel for heating.....	(12) 26,600	26,600	20,010
A	Repairs and upkeep of buildings, structures and works	(14) 1,069,200	1,008,400	908,217
	Rental of land and buildings.....	(15) 14,300	14,300	12,489
	Repairs and upkeep of equipment.....	(17) 369,400	369,400	338,118
	Rental of equipment.....	(18) 125,700	127,000	126,905
	Municipal or public utility services.....	(19) 124,800	124,800	115,502
	Membership in the International Commission on Irrigation and Drainage.....	(20) 1,000	1,200	1,177
	Assistance in moving and re-establishment of settlers	(20) 1,000	800	
	Unemployment insurance contributions.....	(21) 14,800	14,800	12,542
	Sundries.....	(22) 39,000	44,500	44,474
		9,688,000	9,688,000	9,307,566
	Less—Amount transferred to other loans and invest- ments.....	(34) 253	253	
		\$ 9,687,747	\$ 9,687,747	\$ 9,307,566

This vote and Vote 60 which follows were administered under the Prairie Farm Rehabilitation Act and provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development and for the reclamation, protection and development of new lands in these and other provinces. A statement of expenditures by projects, etc., follows Vote 60.

Revenue arising from the above expenditures amounted to \$2,094,748 and consisted of *Privileges, licences and permits* \$1,163,897—house rentals \$106,793, land rentals \$121,107, community pasture fees \$919,962, grazing permits \$14,749, hay permits \$1,286; *Proceeds from sales* \$256,029—sale of land \$119,981, sale of livestock and produce \$131,660, sundries \$4,388; *Services and service fees* \$610,047—breeding fees \$273,369, engineering services \$80,059, castration fees \$24,220, water charges \$199,184, rental of equipment \$31,641, sundries \$1,574; *Miscellaneous*—\$64,775.

A Payments by services with individual payments of \$2,000 or over were:

Artificial insemination services \$11,923—Andres J Sparry Brooks Alta \$4,081, Stonewall Artificial Breeders Stonewall Man \$7,842.

Catering services \$60,237—Dominion Catering Company Limited Toronto \$60,237.

Commissionaire and other protective services \$10,664—Canadian Corps of Commissionaires Ottawa \$10,144.

Consultant fees \$10,649.

Janitor services \$4,500—Mr Klean Building Cleaning Services Saskatoon Sask \$4,500.

Veterinary services \$2,677.

B Included office equipment \$19,119.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Administration.....	752,000	782,000	779,263
Community pastures.....	1,748,000	1,748,000	1,690,414
Water development.....	937,000	937,000	823,642
Irrigation projects, southwestern Saskatchewan.....	363,000	403,000	400,829
Supply, equipment and service depot.....	872,000	842,000	805,004
Tree nursery station.....	594,000	564,000	518,759
Bow River Irrigation Project.....	1,145,000	1,135,000	1,106,320
Engineering services for major irrigation, reclamation and conservation projects.....	2,425,000	2,160,000	2,147,128
Buffalo Pound Lake Reservoir.....	10,000	10,000	1,836
St Mary Irrigation Project.....	213,000	278,000	277,484
South Saskatchewan River Project.....	629,000	829,000	756,887
	9,688,000	9,688,000	9,307,566
Less—Amount transferred to other loans and investments	253	253	
	<u>\$ 9,687,747</u>	<u>\$ 9,687,747</u>	<u>\$ 9,307,566</u>

Gross expenditures initially charged to this vote were \$9,307,819 including an amount of \$253 transferred from the allotment "Administration" to the asset account "Shellmouth Dam and Portage Diversion—Recoverable Costs".

Vote 60 Irrigation and water storage projects in the western provinces including the South Saskatchewan River Project, the Prairie Farm Rehabilitation Act program, Land Protection, Reclamation and Development—Construction or acquisition of buildings, works, land and equipment.....	14,645,000
Less—Amount transferred to other loans and investments..	162,995
	14,482,005
Expenditures.....	<u>\$ 12,198,203</u>

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land..... (13)	13,997,600	13,959,600	12,651,140
A Construction or acquisition of equipment..... (16)	647,400	685,400	685,388
	14,645,000	14,645,000	13,336,528
Less—Amount recovered from the Province of Manitoba in respect of Shellmouth Dam and Portage Diversion..... (34)			1,138,325
Less—Amount transferred to other loans and investments..... (34)	162,995	162,995	
	<u>\$ 14,482,005</u>	<u>\$ 14,482,005</u>	<u>\$ 12,198,203</u>

The variation between the appropriation and expenditures charged thereto results from certain contractual work on the South Saskatchewan River Project not progressing as quickly as anticipated. In addition, the Province of Manitoba, which performed work on a cost-sharing basis with Canada on the Portage Diversion portion of the Shellmouth Dam—Portage Diversion Project, was behind in its scheduled work program with the result that Canada had available funds in excess of Manitoba's claim.

A Included: building equipment \$3,100, construction equipment \$60,351, farm equipment \$293,440, maintenance equipment \$4,346, photographic equipment \$1,144, scientific equipment \$38,906, transportation equipment \$254,939.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Community pastures.....	875,000	1,090,000	1,067,728
Purchase of land			
Frederick Earl Beal \$4,800, Gordon John Beal \$2,500,			
Ernestine B Bixler and Adlyn B Girth \$6,400, Wilfred			
Brooks Hoaglin and Edith May Hoaglin Chase \$25,600,			
The Board of Saskatoon (East) School Unit No 41 \$50.			
Water development.....	2,430,000	1,512,000	1,508,399
Kenton Dam (Bars Creek)—Water storage project			
Contract: Swanson Construction Co Ltd \$155,951, expendi-			
ture \$22,739 including holdbacks \$1,137.			
Melfort community storage project—Water storage project			
Contract (1965-66): Matheson Bros Ltd \$177,542, expendi-			
ture \$14,281, to date \$177,542 (final).			
Supply, equipment and service depot.....	430,000	450,000	445,288
Tree nursery stations.....	203,000	153,000	87,987
Bow River irrigation project.....	595,000	595,000	560,495
East Arrowwood Syphon			
Contract: Rokosh Engineering & Construction Limited			
\$184,216, expenditure \$131,389 including holdbacks			
\$6,569.			
Purchase of land			
Ernest A Carswell \$6,000, Rose Croteau \$10,495, Pius M			
Fischer \$9,000, Hays Rural Electrification Assoc \$1,572,			
Anton Meier Sr \$8,042, Herman Osterman \$1,000, John			
Schmidt \$8,036, Rural Municipal District of Taber No 14			
\$4,236.			
Buffalo Pound Lake Reservoir.....	10,000	10,000	950
St Mary irrigation project.....	400,000	250,000	187,285
Main canal—Waterton reservoir to Belly River			
Contract (1966-67): Remington Construction Co Ltd			
\$328,945, expenditure \$115,523, to date \$311,979 including			
holdbacks \$15,599.			
South Saskatchewan River project.....	3,517,000	6,695,000	5,903,637
Qu'Appelle River Dam			
Contract (1963-64): Emil Anderson Construction Co Ltd,			
Coleman Colliers Limited, Square M Construction			
Limited (joint contract) \$9,593,230, expenditure \$643,224,			
to date \$8,939,284 including holdbacks \$40,000.			
Earth embankment stage 3			
Contract (1961-62): Bedford Construction Company			
Limited \$7,956,324, expenditure \$239,583, to date			
\$7,956,324 (final). (This contract was terminated in 1964			
and completed by Standard General Construction (Inter-			
national) Ltd. TB 678008, 19 March 1968 approved the			
extra payment due to contract interpretation and changed			
conditions).			
Spillway gates stoplogs and hoists			
Contract (1964-65): Canada Iron Foundries Limited			
\$1,571,125, expenditure \$1,620, to date \$1,571,125			
(final).			
Relocation of railways			
Contract: Canadian Pacific Railway Company \$725,000,			
expenditure \$653,389.			
Spillway chute and basin			
Contract (1965-66): Peter Kiewit Sons Company of Canada			
Ltd, Al Johnson Construction Co of Canada Limited,			
Poole Construction Company Limited (joint Contract)			
\$9,712,471, expenditure \$339,699, to date \$9,441,981			
including holdbacks \$64,179.			

	Estimates	Allotments	Expenditures
South Saskatchewan River project—Concluded			
Earth embankment stage 5			
Contract (1964-65): McNamara Construction Western Limited \$16,742,077, expenditure \$1,535,531, to date \$16,742,077 including holdbacks \$50,624 (original contract increased \$500,000 by TB 671628, 9 August 1967 and \$665,000 by TB 677205, 14 March 1968 to provide for additional expenditure due to variations in contract quantities, contract interpretation and changed conditions).			
Railway revision			
Contract (1965-66): Penner's Construction Ltd \$722,943, expenditure \$63, to date \$722,943 (final).			
Surface drainage works			
Contract: W C Wells Construction Ltd \$740,154, expenditure \$261,742 including holdbacks \$13,087.			
Purchase of land			
Sundin Drilling \$1,497, Trans-Canada Seismic Supplies \$901, Ethel Rose Weathers \$1,090, John A Williams \$7,550.			
Shellmouth Dam and Portage Diversion.....	6,155,000	3,860,000	3,559,469
Conduit and related work			
Contract (1966-67): B A Construction Ltd \$1,399,793, expenditure \$444,225, to date \$1,323,686 including holdbacks \$5,000.			
Spillway			
Contract: B A Construction Ltd \$2,179,370, expenditure \$2,023,612 including holdbacks \$101,181.			
Conduit gates and hoists			
Contract (1966-67): Canada Machinery Corporation Ltd \$240,821, expenditure \$72,641, to date \$233,927 including holdbacks \$1,500.			
Embankment stage 2			
Contract: Concreters Ready Mix Ltd \$2,063,292, expenditure \$70,553 including holdbacks \$3,528.			
Bridges and approaches			
Contract (1966-67): Province of Manitoba Highways Department \$654,000, expenditure \$72,653, to date \$425,654.			
Assiniboine and Qu'Appelle Rivers—Dyking and cut-offs.....	30,000	30,000	15,290
	14,645,000	14,645,000	13,336,528
Less—Amount recovered from the Province of Manitoba.....			1,138,325
Less—Amount transferred to other loans and investments.....	162,995	162,995	
	<u>\$ 14,482,005</u>	<u>\$ 14,482,005</u>	<u>\$ 12,198,203</u>

Gross expenditures initially charged to this vote were \$13,499,523 including an amount of \$162,995 transferred from the allotment "Shellmouth Dam and Portage Diversion" to the asset account "Shellmouth Dam and Portage Diversion—Recoverable Costs" and \$1,138,325 recovered from the Province of Manitoba in respect of this project. The asset account is shown under the schedule, Other Loans and Investments, in volume I of this report.

A statement of expenditures charged to this and the preceding vote follows:

	Administration, operation and maintenance	Construction or acquisition of buildings, works, land and equipment	Total
*Administration.....	779,263		779,263
Community pastures.....	1,690,414	1,067,728	2,758,142
Water development.....	823,642	1,508,399	2,332,041
Irrigation projects, southwestern Saskatchewan.....	400,829		400,829
Supply, equipment and service depot.....	805,004	445,288	1,250,292
Tree nursery station.....	518,759	87,987	606,746
Bow River Irrigation Project.....	1,106,320	560,495	1,666,815

	Administration, operation and maintenance	Construction or acquisition of buildings, works, land and equipment	Total
Engineering services for major irrigation, reclamation and conservation projects.....	2,147,129		2,147,129
Buffalo Pound Lake Reservoir.....	1,836	950	2,786
St Mary Irrigation Project.....	277,484	187,285	464,769
South Saskatchewan River Project.....	756,887	5,903,637	6,660,524
†Shellmouth Dam and Portage Diversion.....		2,421,144	2,421,144
Assiniboine and Qu'Appelle Rivers—Dyking and cut-offs		15,290	15,290
	<u>\$ 9,307,567</u>	<u>\$ 12,198,203</u>	<u>\$ 21,505,770</u>
*Administration—			779,516
Gross expenditures.....			
Transfer to asset account "Shellmouth Dam and Portage Diversion—Recoverable Costs".....			253
			<u>\$ 779,263</u>
†Shellmouth Dam and Portage Diversion—			3,722,464
Gross expenditures.....			
Transfer to asset account "Shellmouth Dam and Portage Diversion—Recoverable Costs".....		162,995	
Recovered from Province of Manitoba.....		1,138,325	1,301,320
			<u>\$ 2,421,144</u>

CANADIAN DAIRY COMMISSION

Vote 65 Administration, operation and maintenance.....	208,700
Vote 65c.....	48,000
Transfer from Treasury Board Vote 5 contingencies.....	5,400
	262,100
Expenditures.....	<u>\$ 260,209</u>

	Estimates	Allotments	Expenditures
Salaries.....	\$ 151,500		
Transfer from Treasury Board Vote 5 contingencies.....	5,400		
	(1) 156,900	156,900	156,586
	(1) 500	100	96
A Overtime.....	(4) 32,000	32,700	32,653
Professional and special services.....	(5) 20,000	8,600	8,367
Travelling and removal expenses.....	(6) 500	700	658
Freight, express and cartage.....	(7)	20	18
Postage.....	(8) 5,200	6,100	6,094
Telephones and telegrams.....	(10)	20	12
Films, exhibits and advertising.....	(11) 5,000	16,000	15,865
Office stationery, supplies, equipment and furnishings	(15) 15,500	16,960	16,518
Rental of office space.....	(16)	3,400	3,400
Acquisition of equipment.....			
Pensions, superannuation and other benefits in consideration of personal services.....	(21) 10,500	9,600	9,052
Sundries, including expenses of consultative com- mittee.....	(22) 16,000	11,000	10,890
	<u>\$ 262,100</u>	<u>\$ 262,100</u>	<u>\$ 260,209</u>

This vote was provided for expenditures in connection with the administration of the Canadian Dairy Commission Act. The Canadian Dairy Commission account (see schedule, Deposit and Trust Accounts, in volume I of this report) is maintained in connection with the operation of the Commission.

A Payments by services with individual payments of \$2,000 or over were:
Audit services \$32,000—Touche Ross Bailey & Smart Ottawa \$32,000.

FARM CREDIT CORPORATION

Vote 70 Estimated amount required to provide for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1968..... **3,900,000**

Expenditures..... **(20)\$ 3,809,176**

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at March 31, 1968, as certified by him, together with supporting schedules will be found in volume III of this report.

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended..... **(22)\$ 516**

The above amount represents adjustments of items credited to revenue in previous years.

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended..... **(22)\$ 9,751**

Details of the awards under the above statutory authority are shown in the statement entitled, Payments of Damage Claims, further on in this section.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	72,778,894	70,516,928	65,748,224
(2) Civilian allowances.....	173,200	172,792	176,200
(4) Professional and special services.....	3,089,700	3,022,125	2,894,429
(5) Travelling and removal expenses.....	4,040,400	4,154,043	3,710,521
(6) Freight, express and cartage.....	248,900	245,781	233,144
(7) Postage.....	128,300	135,304	127,174
(8) Telephones, telegrams and other communication services..	562,900	719,367	632,313
(9) Publication of departmental reports and other material...	496,200	602,438	385,360
(10) Exhibits, advertising, films, broadcasting and displays....	306,300	238,407	171,298
(11) Office stationery, supplies, equipment and furnishings....	1,941,900	2,430,053	1,534,361
(12) Materials and supplies.....	4,440,300	4,663,567	4,343,383
Buildings and works, including land—			
Construction or acquisition.....	20,781,600	18,831,264	19,715,853
(4) Repairs and upkeep.....	1,858,400	1,643,193	1,673,406
(5) Rentals.....	638,700	470,692	293,593
Equipment—			
Construction or acquisition.....	3,442,600	3,456,053	2,791,860
(7) Repairs and upkeep.....	1,040,100	1,087,857	1,022,405
(8) Rentals.....	221,200	228,592	230,520
(9) Municipal or public utility services.....	1,151,500	1,186,238	1,092,966
(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Contributions to Commonwealth Agricultural Bureaux..	399,000	398,784	242,786
Grants in aid of agricultural research.....	625,000	624,750	443,766

PUBLIC ACCOUNTS, 1967-68

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Payments to eligible producers for manufacturing milk and cream.....	209	208	351,292
Contributions to the provinces under the Crop Insurance Act.....	2,631,983	2,631,983	1,270,004
Agricultural Commodities Stabilization Board—			88,670,286
Net operating loss 1966-67.....			
Amount appropriated to cover net operating loss as at March 31, 1968.....	139,743,000	139,743,000	
Agricultural Products Board—			5,663,000
Amount appropriated to cover the net operating loss 1966-67.....			
Amount appropriated to cover the net operating loss as at March 31, 1968.....	1,431,000	1,427,139	
Contributions to Ontario and British Columbia in respect of crop insurance, in the case of British Columbia on the 1st day of August, 1966, and in the case of Ontario on the 22nd day of September, 1966.....			63,823
Grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act.....	1,749,000	1,609,763	1,600,953
Grants to agricultural fairs, exhibitions and museums...	1,363,000	1,283,260	1,158,975
Grants to agricultural organizations.....	296,000	292,389	287,523
Quality premiums on high grade hog and high grade lamb carcasses.....	9,514,200	10,553,782	9,196,344
Agricultural lime assistance.....			1,600,308
Contribution to British Columbia to eligible tree fruit and grape producers.....	29,000	14,424	1,436,030
Contributions to Quebec in respect of the emergency movement of hay.....	61,200	61,169	57,683
Contribution to Saskatchewan in respect of the emergency movement of fodder and haying equipment....	100,000	97,199	
Contribution to Alberta in respect of the emergency assistance and movement of feed and fodder supplies..	53,000	52,220	
Grant to the Ontario Flue-cured Tobacco Growers' Marketing Board.....	141,865	141,865	
Contributions to Ontario and Quebec in connection with barberry eradication.....	120,000	116,543	109,418
Compensation, pursuant to the Destructive Insect and Pest Act, in respect of any crop destroyed in accordance with that act.....	103,200	100,809	226,996
Notwithstanding the Destructive Insect and Pest Act to pay additional compensation to owners of any crop destroyed during the fiscal year 1965-66 and 1966-67..	51,300	50,029	203,987
Contributions to Ontario, Quebec and New Brunswick in assisting eligible livestock producers, who were affected by adverse weather conditions, to obtain feed during the period May 16, 1965 to May 31, 1966.....			8,308,292
Payments to eligible producers in Lake St John and Abitibi-Temiskaming regions of Quebec, in respect of the aggregate loss of agricultural income suffered by all producers in each such region from July 1, 1964 to June 30, 1965.....			11,199
Contributions to Quebec and Prince Edward Island in assisting eligible agricultural producers who were affected by adverse weather conditions in 1965.....			823,940
Compensation in respect of losses incurred in the marketing of nursery stock and potatoes under the Destructive Insect and Pest Act to combat the golden nematode..			139,553
Compensation for animals slaughtered.....	536,000	480,338	662,819
Contribution towards the cost of constructing and equipping a veterinary college at the University of Saskatchewan Saskatoon.....	1,395,000	1,395,000	124,738

DEPARTMENT OF AGRICULTURE

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	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Farm Credit Corporation—			
Net operating loss 1966-67.....			2,578,741
Amount appropriated to cover the net operating loss 1967-68.....	3,900,000	3,809,176	
Sundry.....	142,500	103,726	218,539
	164,385,457	164,987,556	125,450,995
(21) Pensions, superannuation and other benefits.....	38,900	47,967	28,249
(22) All other expenditure.....	394,667	437,835	354,818
	282,160,118	279,278,052	232,611,072
(34) Less—Estimated savings and recoverable items.....	1,003,248	2,211,848	1,953,976
Total.....	\$281,156,870	\$277,066,204	\$230,657,096

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	3,239,400	2,897,800
Accommodation—in this department's own buildings.....	3,898,900	3,339,100
Accounting and cheque issue services—Comptroller of the Treasury.....	1,068,900	929,100
Contributions to superannuation account—Treasury Board.....	4,696,800	3,259,000
Contributions to Canada pension plan account and Quebec pension plan account —Treasury Board.....	727,900	804,800
Employee surgical-medical insurance premiums—Treasury Board.....	464,300	279,300
Employee compensation payments—Department of Labour.....	148,400	102,500
Carrying of franked mail—Post Office Department.....	273,500	267,200
	\$ 14,518,100	\$ 11,878,800

Payments of Damage Claims

Particulars and payee	Authority	Amount
Damage to apple crop as a result of experimentation on the chemical and biological control of apple orchard insects, charged to Vote 5.		
Corporation des Peres Cisterciens de Lerins.....	T B 676129 January 9, 1968	12,361
Settlement of claims arising from a motor vehicle accident at Innisville Ont on September 22, 1964, charged to Vote 5.		
Motorways (Ontario) Limited.....	Exchequer Court Award	9,690
Settlement of claims arising from a motor vehicle accident at Ottawa on May 19, 1967, charged to Vote 5.		
Lloyds of London.....	Justice ruling October 16, 1967	1,409
Settlement of claims arising from a motor vehicle accident at Fort William Ont on November 21, 1966, charged to Vote 5.		
Bert Thomas Dercola.....	Justice ruling January 29, 1968	1,121
Settlement for loss of bees as a result of gypsy moth spraying operations, charged to Vote 30.		
C A Younie.....	Justice ruling February 9, 1968	4,659
J R Younie.....	Justice ruling February 9, 1968	3,060
Settlement of claims arising from a motor vehicle accident at Drumheller Alta on January 4, 1968, charged to Vote 40.		
Fred Flegel.....	Justice ruling February 27, 1968	1,132
Settlement of claims arising from a motor vehicle accident at Calgary Alta on December 30, 1965, charged to Vote 40.		
Tadeusz Piotrowski.....	Justice ruling February 8, 1968	3,706

Particulars and payee	Authority	Amount
Settlement of claim for injuries received when struck by crown vehicle on September 14, 1966, charged to Vote 55.		
Saskatchewan Workmen's Compensation Board on behalf of Alex Herbel.....	T B 678398 March 28, 1968	4,674
Settlement for loss of wheat crop due to seepage from the Swift Current main supply canal, charged to Vote 55.		
Ethel Annie Milne.....	Ministerial authority February 27, 1968	1,500
Settlement for land damage arising from a rock harvest used for riprap purposes in the construction of the South Saskatchewan River project, charged to Vote 60.		
Roy Buckmaster.....	Ministerial authority February 13, 1968	1,400
Sundry claims, each under \$1,000 (104).....		17,716
		<u>\$ 62,428</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	771,585 65	649,242 85
B Privileges, licences and permits.....	1,498,231 25	1,516,883 82
C Proceeds from sales.....	1,753,419 21	1,630,081 29
D Services and service fees.....	9,300,329 13	10,647,491 02
E Refunds of previous years' expenditure.....	89,088 95	279,618 47
F Miscellaneous.....	170,290 39	99,224 86
Total.....	<u>\$13,582,944 58</u>	<u>\$14,822,542 31</u>

Summary of Revenue

	1967-68	1966-67
Branch—		
Administration.....	12,585 39	33,329 26
Board of Grain Commissioners.....	4,681,489 99	6,056,050 00
Canadian Government Elevators.....	1,208,430 61	1,314,479 12
Health of Animals.....	580,377 07	196,874 17
Prairie Farm Rehabilitation Administration.....	2,848,720 32	2,719,625 42
Production and Marketing.....	2,977,760 35	2,954,559 77
Research.....	1,209,663 27	1,458,052 38
Agriculture working capital advance account net profit for the fiscal year 1966-67.....		89,572 19
Agriculture working capital advance account net profit for the fiscal year 1967-68.....	63,917 58	
Total.....	<u>\$13,582,944 58</u>	<u>\$14,822,542 31</u>

Details

Non-Tax Revenue—		
A Return on investments:		
Interest on sale of irrigated land.....	44,143	
Interest on securities received from the Province of Saskatchewan in respect of its share of the South Saskatchewan River project.....	661,370	
Interest on loans to settlers in the Bow River project.....	1,463	
Net profit on the operation of the agriculture working capital advance account for the fiscal year 1967-68.....	63,918	
Sundries.....	692	
		<u>771,586</u>
B Privileges, licences and permits:		
Board of Grain Commissioners		
Elevator licence fees.....	27,560	
Community pasture fees.....	934,646	

DEPARTMENT OF AGRICULTURE

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Registration and licence fees.....	109,832	
Rental from employees and others occupying dwellings on government properties.....	291,881	
Rental of irrigated land.....	131,320	
Sundries.....	2,992	
		1,498,231
C Proceeds from sales:		
Board of Grain Commissioners		
Grain samples.....	22,657	
Canadian Government Elevators		
Surplus grain.....	38,217	
Screenings.....	335,093	
Land.....	131,820	
Live stock and produce under the Prairie Farm Rehabilitation Act.....	135,845	
Production and Marketing Branch live stock and produce.....	101,620	
Research Branch live stock and produce.....	966,081	
Tags and seals.....	17,789	
Sundries.....	4,297	
		1,753,419
D Services and service fees:		
Board of Grain Commissioners		
Inspection.....	3,001,600	
Overtime.....	19,685	
Registration and cancellation of warehouse receipts.....	88,942	
Weighing.....	1,501,263	
Sundries.....	4,012	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)		
Calgary.....	176,824	
Edmonton.....	60,255	
Lethbridge.....	17,321	
Moose Jaw.....	14,786	
Prince Rupert.....	395,827	
Saskatoon.....	98,465	
Breeding fees.....	268,889	
Castration fees.....	24,208	
Fumigation fees.....	12,118	
Inspection, testing and grading fees.....	568,552	
Receipts for supervision of betting at race tracks.....	1,877,091	
Record of performance fees.....	282,542	
Rental of equipment.....	31,641	
Engineering services.....	80,059	
Quarantine charges on imported European cattle.....	524,609	
Salaries recovered from Department of External Affairs.....	40,037	
Water charges.....	202,605	
Sundries.....	8,998	
		9,300,329
E Refunds of previous years' expenditure:		
Potato warehouse construction refund.....	17,414	
Sundries.....	71,675	
		89,089
F Miscellaneous:		
Board of Grain Commissioners		
Fines.....	2,750	
Canadian Government Elevators		
Boat overtime.....	44,543	
Wharfage.....	19,562	
Sundries.....	103,436	
		170,291
Total.....	\$	13,582,945

Certified correct.

S. B. WILLIAMS,
Deputy Minister of Agriculture.

PUBLIC ACCOUNTS, 1967-68

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	22,008	28,554
Other.....	427,338	640,111
	<u>449,346</u>	<u>668,665</u>
Previous years—		
Collectible—		
Inter-departmental.....	861,140	833,361
Other.....	23,372	24,355
Uncollectible.....	<u>884,512</u>	<u>857,716</u>
	<u>\$ 1,333,858</u>	<u>\$ 1,526,381</u>

In addition to the above, accounts owing and payable in future years in respect of agreements signed by settlers rehabilitated under the Prairie Farm Rehabilitation Act amounted to \$304,613.

During the year 25 items amounting to \$1,048 were deleted under authority of section 23 of the Financial Administration Act c.116 R.S., as amended.

Appendix 1

DEPARTMENT OF AGRICULTURE REVOLVING FUND

AUDITOR GENERAL OF CANADA

Ottawa, August 15, 1968.

THE MINISTER OF AGRICULTURE,
OTTAWA.

I have examined the Balance Sheet of the Department of Agriculture Revolving Fund as at March 31, 1968 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Department of Agriculture Revolving Fund as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

DEPARTMENT OF AGRICULTURE REVOLVING FUND—*Concluded*Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>	<u>1967</u>
Costs of development and experimental projects:		
Salaries and wages.....\$	377,138	\$ 243,580
Livestock and seed.....	304,152	387,566
Feed and other supplies.....	150,631	139,028
Accommodation.....	85,943	36,817
Administration.....	53,176	54,529
Interest on working capital.....	12,299	22,586
Freight.....	8,470	15,060
Electricity, water and gas.....	4,964	4,004
Accounting.....	2,600	2,826
Miscellaneous.....	9,562	6,060
	<hr/>	<hr/>
Total cost of projects.....	1,008,935	912,056
Proceeds from sales of livestock, poultry and seed crops.....	564,180	666,546
	<hr/>	<hr/>
Net cost of projects for the year.....\$	444,755	\$ 245,510
	<hr/> <hr/>	<hr/> <hr/>
Net cost of projects for the year provided for by Department of Agriculture and other government departments which provided the following major services without charge:		
Personnel.....\$	354,655	\$ 218,324
Accommodation.....	85,943	36,817
Administration.....	53,176	54,529
Interest on working capital.....	12,299	22,586
Accounting.....	2,600	2,826
	<hr/>	<hr/>
	508,673	335,082
Less: Surplus, determined as required by section 58(5) of the Financial Administration Act, transferred from the Revolving Fund as revenue.....	63,918	89,572
	<hr/>	<hr/>
	\$ 444,755	\$ 245,510
	<hr/> <hr/>	<hr/> <hr/>

Appendix 2

AGRICULTURAL PRODUCTS BOARD

AUDITOR GENERAL OF CANADA

Ottawa, August 15, 1968.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA.

I have examined the Balance Sheet of the Agricultural Products Board as at March 31, 1968 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Board as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

AGRICULTURAL PRODUCTS BOARD—Continued

Balance Sheet as at March 31, 1968

(with comparative figures as at March 31, 1967)

	ASSETS		LIABILITIES	
	1968	1967	1968	1967
Accounts receivable.....	\$ 1,477	\$	\$ 5,552	\$
Inventories, at cost:				
Whole egg powder.....	436,996	580,830	432,921	1,740,670
Dry skim milk.....				1,159,840
			432,921	580,830
			\$ 438,473	\$ 580,830

Certified correct:

ERIC A. POOK,
Secretary.

Approved:

S. B. WILLIAMS,
Chairman.

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 15, 1968 to the Chairman and Members of the Agricultural Products Board.

A. M. HENDERSON,
Auditor General of Canada.

AGRICULTURAL PRODUCTS BOARD—*Concluded*

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>		<u>1967</u>
Trading Operations:			
	Sales	Cost of sales	Net loss
Dry skim milk.....	\$1,281,118	\$1,545,019	\$ 263,901
Condensed and evaporated milk.....	21,714	23,265	1,551
Eggs.....	6,945	8,791	1,846
	<u>\$1,309,777</u>	<u>\$1,577,075</u>	
Loss on trading operations.....	\$ 267,298		\$6,822,840
Estimated value of major services provided by government departments:			
Interest on working capital.....	106,500		346,200
Accounting services.....	5,600		40,000
Administration.....	2,000		5,000
	<u>114,100</u>		<u>391,200</u>
Loss for the year.....	\$ 381,398		\$7,214,040
Loss for the year provided for by:			
Department of Agriculture Vote 17.....	\$ 267,298		\$5,663,000
Government departments which provided certain major services without charge.....	114,100		391,200
	<u>381,398</u>		<u>6,054,200</u>
Portion of loss to be recovered from future parliamentary appropriation.....			1,159,840
	<u>\$ 381,398</u>		<u>\$7,214,040</u>

Appendix 3

AGRICULTURAL STABILIZATION BOARD

AUDITOR GENERAL OF CANADA

Ottawa, August 22, 1968.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL STABILIZATION BOARD,
OTTAWA.

I have examined the Balance Sheet of the Agricultural Stabilization Board as at March 31, 1968 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The payments for stabilization of the price of milk, \$131,808,204, shown on the Statement of Operations, include \$124,113,982 to the Canadian Dairy Commission for the benefit of producers of manufacturing milk and cream delivered in the period April 1, 1967 to March 31, 1968. This amount exceeded by \$24,948,273 the total actually disbursed during the year ended March 31, 1968 by the Canadian Dairy Commission for that purpose.

In my opinion, subject to the foregoing, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Board as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

AGRICULTURAL STABILIZATION BOARD—*Continued*
(ESTABLISHED BY THE AGRICULTURAL STABILIZATION ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

	ASSETS		LIABILITIES	
	1968	1967	1968	1967
Accounts receivable.....	\$ 50,468	\$ 105,147	Accounts payable.....	\$ 18
Inventories at cost:			Customer's contract performance deposit.....	124,763
Butter.....		2,050,670	Equity of the Government of Canada	
			Working capital advances as authorized	
			by section 13 of the Agricultural Stabil-	
			ization Act.....	\$ 1,401,834
			Less: Balance of loss for year to be re-	
			covered from future parliamentary ap-	
			propriation, per Statement of Opera-	
			tions.....	1,476,129
				(74,295)
	\$ 50,468	\$2,155,817		\$ 50,468
				\$2,155,817

Certified correct:

ERIC A. POOK,
Secretary.

Approved:

S. B. WILLIAMS,
Chairman.

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of August 22, 1968 to the Chairman and Members of the Agricultural Stabilization Board.

A. M. HENDERSON,
Auditor General of Canada.

AGRICULTURAL STABILIZATION BOARD—*Concluded*Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

			1968	1967
Trading Operations:				
	Sales	Cost of sales	Net loss	
Cheese.....	\$ 3,290,887	\$3,825,614	\$ 534,727	\$ 1,347,731
Butter.....	2,213,741	2,173,584	(40,157)	68,702
Pork (adjustment prior years' sales).....	(54,540)	3	54,543	65,923
	<u>\$ 5,450,088</u>	<u>\$5,999,201</u>		
Loss on trading operations.....			\$ 549,113	1,482,356
Payments for stabilization of the price of milk (including \$124,113,982 to the Canadian Dairy Commission).....			131,808,204	76,370,116
Deficiency payments:				
Sugar beets.....		\$5,438,457		10,150,211
Potatoes.....		2,466,151		
Wool.....		943,658		647,814
Eggs.....		13,546		19,789
			<u>8,861,812</u>	<u>10,817,814</u>
Estimated value of major services provided without charge by government departments:				
Interest on working capital.....		3,419,200		3,390,900
Administration.....		474,300		655,400
Employee benefits.....		25,200		24,300
Accommodation.....		18,500		31,200
Accounting services.....		16,400		163,000
Postal services.....		5,000		50,800
			<u>3,958,600</u>	<u>4,315,600</u>
Loss for the year.....			<u>\$145,177,729</u>	<u>\$ 92,985,886</u>
Loss for the year partially provided for by—				
Department of Agriculture Vote 17.....		\$139,743,000		\$ 88,670,286
Government departments which provided certain major services without charge.		3,958,600		4,315,600
			<u>143,701,600</u>	<u>92,985,886</u>
Portion of loss not provided for—to be recovered from future parliamentary appropriation.....			1,476,129	
			<u>\$145,177,729</u>	<u>\$ 92,985,886</u>

Appendix 4

BOARD OF GRAIN COMMISSIONERS FOR CANADA

AUDITOR GENERAL OF CANADA

Ottawa, August 26, 1968.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
BOARD OF GRAIN COMMISSIONERS FOR CANADA,
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and revenue of the Board of Grain Commissioners for Canada for the year ended March 31, 1968. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The Canada Grain Regulations specify that the fees to be paid to the Board for special services provided to a private terminal, mill and country elevator shall be the amount by which the salaries of the employees engaged in performing the service exceed the amounts paid for inspecting and weighing grain at the elevator. My examination has disclosed that for the year ended March 31, 1968 fees for services provided to certain mills totalling at least \$33,000 have not been collected.

In my opinion, subject to the foregoing observation, the accompanying statement of expenditure and revenue presents fairly the results of the operations of the Board of Grain Commissioners for Canada for the year ended March 31, 1968 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

(ESTABLISHED BY THE CANADA GRAIN ACT)

Statement of Expenditure and Revenue, by Branches, for the year ended March 31, 1968
(with comparative figures, totals only, for the year ended March 31, 1967)

1967 Totals	1968 Totals	Inspection	Weighing	Statistical	Research Laboratory	Executive Office	Salaries of the Commis- sioners
	Expenditure						
\$ 5,238,578	Salaries, allowances, etc.....	\$ 2,540,059	\$ 1,540,600	\$ 407,802	\$ 403,699	\$ 236,211	\$ 67,593
341,800	Employee benefits.....	217,900	134,000	35,900	35,900	18,100	4,900
199,633	Rent.....	88,074	9,079	41,498	55,533	21,964	
185,353	Travel.....	79,639	53,093	5,840	13,337	30,242	
	Scientific, technical, laboratory and transportation equipment.....	48,776	462		96,753	18,546	
81,508	Office supplies and equipment.....	19,016	9,230	47,892	13,752	3,301	
84,104	Transportation and communications.....	49,420	4,443	9,244	8,199	6,421	
70,734	Other materials and supplies.....	16,049	1,423	186	31,321	303	
44,653	Advertising and publicity.....	37,143			37,143		
10,398	Light, heat and power.....	4,214	581	2,883	11,543	1,066	
19,879	Accounting services.....	10,800	6,500	1,800	1,800	900	200
20,000	Miscellaneous.....	5,513	718	6,481	17,004	5,911	
72,811							
6,369,451		3,079,460	1,760,129	559,526	688,841	380,108	72,693
	Revenue						
	Fees—						
	Inspection.....	3,005,555					
3,876,587	Weighing.....		1,491,327	87,820		774	
1,901,351	Registration and cancellation.....			27,575		11,761	
115,938	Licences.....	27,575					
27,724	Grain appeals.....	774					
1,641	Sundry.....	11,761					
12,361							
5,935,602		3,005,555	1,491,327	115,395		12,535	
	Excess of Expenditure over Revenue.....	\$ 73,905	\$ 268,802	\$ 444,131	\$ 688,841	\$ 367,573	\$ 72,693
\$ 433,849	Excess of Expenditure over Revenue provided for by:						
	Parliamentary appropriations—						
	Department of Agriculture, Vote 50.....	\$ 2,801,984	\$ 1,619,167	\$ 521,826	\$ 554,388	\$ 342,562	
\$ 5,954,651	Department of Agriculture, Vote 51.....	48,776	462		96,753	18,546	
53,000	Statutory vote.....						\$ 67,593
	Government departments which provided certain major services without charge.....	228,700	140,500	37,700	37,700	19,000	5,100
361,800							
6,369,451		3,079,460	1,760,129	559,526	688,841	380,108	72,693
5,935,602	Less: Revenue.....	3,005,555	1,491,327	115,395		12,535	
\$ 433,849		\$ 73,905	\$ 268,802	\$ 444,131	\$ 688,841	\$ 367,573	\$ 72,693

Appendix 5

CANADIAN GOVERNMENT ELEVATORS

AUDITOR GENERAL OF CANADA

Ottawa, September 13, 1968.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
BOARD OF GRAIN COMMISSIONERS FOR CANADA,
WINNIPEG, MANITOBA.

I have examined the balance sheet of the Canadian Government Elevators as at March 31, 1968 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Elevators as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>	<u>1967</u>
Income:		
Storage.....	\$ 1,190,012	\$ 315,921
Elevation.....	464,770	756,306
Screenings.....	263,093	227,252
Cleaning.....	53,214	100,106
Drying.....	25,146	106,167
Other.....	79,393	70,903
	<u>2,075,628</u>	<u>1,576,655</u>
Expense:		
Salaries and wages.....	1,097,660	1,125,612
Employee benefits.....	88,100	69,900
Maintenance—buildings, plant and equipment.....	198,537	218,403
Grants in lieu of taxes.....	172,754	152,754
Power.....	113,581	110,021
Head Office.....	89,927	81,474
Transportation and communications.....	16,147	15,572
Accounting services.....	9,900	9,000
Other.....	15,464	16,278
	<u>1,802,070</u>	<u>1,799,014</u>
Operating profit (loss), without provision for depreciation.....	<u>\$ 273,558</u>	<u>\$ (222,359)</u>

NOTE: The income of the Elevators is deposited to the credit of the Consolidated Revenue Fund and the expense is met from Department of Agriculture Vote 50 and by government departments which provided certain major services without charge. The operating profit is therefore included in the income of the Elevators deposited to the credit of the Consolidated Revenue Fund.

Appendix 6

PRAIRIE FARM EMERGENCY FUND

Statement of payments for the year ended March 31, 1968

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1966.....	17,174	7,219	110,563		134,956
1967.....	155,415	5,867,026	2,487,812	196,120	8,706,373
	<u>\$ 172,589</u>	<u>\$ 5,874,245</u>	<u>\$ 2,598,375</u>	<u>\$ 196,120</u>	<u>\$ 8,841,329</u>

Statement of payments by Fiscal and Crop Years from inception of the policy

FISCAL YEARS

Fiscal Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40 to 1962-63.....	25,930,988	216,326,358	85,903,072	1,447,579	329,607,997
1963-64.....	2,980,818	1,223,898	5,839,467	169,813	10,213,996
1964-65.....	471,823	7,132,530	2,978,646	22,351	10,605,350
1965-66.....	500,608	2,153,744	4,314,839	74,173	7,043,364
1966-67.....	371,288	1,140,770	1,921,388	3,889	3,437,335
1967-68.....	172,589	5,874,245	2,598,375	196,120	8,841,329
	<u>\$ 30,428,114</u>	<u>\$233,851,545</u>	<u>\$103,555,787</u>	<u>\$ 1,913,925</u>	<u>\$369,749,371</u>

CROP YEARS

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-62.....	25,956,617	216,595,490	86,376,797	1,452,386	330,381,290
1963.....	3,119,962	981,721	5,408,639	166,337	9,676,659
1964.....	355,490	8,008,816	4,288,878	70,844	12,724,028
1965.....	503,879	1,263,276	3,327,935	23,774	5,118,864
1966.....	336,751	1,135,216	1,665,726	4,464	3,142,157
1967.....	155,415	5,867,026	2,487,812	196,120	8,706,373
	<u>\$ 30,428,114</u>	<u>\$233,851,545</u>	<u>\$103,555,787</u>	<u>\$ 1,913,925</u>	<u>\$369,749,371</u>

In the fiscal year 1967-68 the levy exceeded the awards by \$2,148,867 which at March 31, 1968 was on deposit in the Prairie Farm Emergency Fund.

Of the grand total, an amount of \$176,911,205 was obtained by the levy, \$191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund, and \$1,439,761 from appropriated moneys to meet the deficits.

Appendix 7

PRAIRIE FARM REHABILITATION ADMINISTRATION STORES ACCOUNT

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS		LIABILITIES	
	1968	1967	
Inventory.....	176,856*	168,460	Accounts payable..... 267
			Working capital advance.... 176,589
	<u>\$ 176,856</u>	<u>\$ 168,460</u>	<u>\$ 176,856</u>
			<u>\$ 168,460</u>

*Includes the following amounts:

Value of obsolete stores awaiting authority to write off.....	1,962
Shortage in inventory.....	144
	<u>\$ 2,106</u>

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Inventory.....	168,460	103,277
Add:		
Purchases 1967-68.....	286,268	
Overage for the year transferred to Non-Tax Revenue—Return on investments.....	692	
	<u>286,960</u>	<u>277,300</u>
	455,420	380,577
Deduct:		
Issues from stores.....	278,564	212,117
Inventory.....	<u>\$ 176,856</u>	<u>\$ 168,460</u>

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ATOMIC ENERGY

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
ATOMIC ENERGY CONTROL BOARD					
2·2	1	Administration expenses of the Atomic Energy Control Board.....	307,400 00	301,717 35	244,735 53
2·3	5	Grants for researches and investigations with respect to atomic energy.....	2,500,000 00	2,500,000 00	2,000,000 00
			2,807,400 00	2,801,717 35	2,244,735 53
ATOMIC ENERGY OF CANADA LIMITED (Research Program)					
2·3	10	Current operation and maintenance including expendable research equipment....	56,883,000 00	56,883,000 00	47,691,146 24
2·3	15	Construction or acquisition of buildings, works, land and equipment.....	9,617,000 00	9,617,000 00	10,292,200 00
			66,500,000 00	66,500,000 00	57,983,346 24
		Total.....	\$69,307,400 00	\$69,301,717 35	\$60,228,081 77

ATOMIC ENERGY CONTROL BOARD

Vote 1	Administration expenses of the Atomic Energy Control Board.....	307,400
	Expenditures.....	\$ 301,717

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	254,200	256,400	255,071
Professional and special services.....	(4)	3,500	800	340
Travelling expenses.....	(5)	30,000	27,800	25,224
Postage.....	(7)	500	500	366
Telephones and telegrams.....	(8)	5,000	5,200	4,976
Publication of annual report and other material.....	(9)	2,000	1,650	1,108
Office stationery, supplies, equipment and furnishings....	(11)	7,500	10,150	10,117
Expenses of board members.....	(22)	1,200		
Sundries.....	(22)	3,500	4,900	4,515
		\$ 307,400	\$ 307,400	\$ 301,717

Vote 5 Grants for researches and investigations with respect to atomic energy.....	2,500,000
Expenditures.....	(20)\$ 2,500,000

This vote was provided for researches and investigations with respect to atomic energy and for grants-in-aid for such purposes. Operating grants were made under the authority of section 8 (e) of the Atomic Energy Control Act, c. 11, R.S., as amended, to senior scientists for nuclear research as follows: University of Alberta \$254,000, University of British Columbia \$421,000, Laval University \$362,000, University of Manitoba \$298,000, McGill University \$234,000, McMaster University \$226,000, University of Ottawa \$81,000, Queen's University \$120,000, University of Saskatchewan \$481,000, University of Toronto \$23,000.

ATOMIC ENERGY OF CANADA LIMITED
(RESEARCH PROGRAM)

Vote 10 Current operation and maintenance, including expendable research equipment.....	56,883,000
Expenditures.....	(22)\$ 56,883,000

Expenditures from this vote and Vote 15 were in the form of advances to the Company.
The Balance Sheet of Atomic Energy of Canada Limited as at March 31, 1968, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

Vote 15 Construction or acquisition of buildings, works, land and equipment.....	9,617,000
Expenditures.....	\$ 9,617,000

		Estimates	Allotments	Expenditures
Construction of buildings and works.....	(13)	6,718,000	5,130,632	5,130,632
Acquisition of equipment.....	(16)	5,905,000	7,490,164	7,490,164
		12,623,000	12,620,796	12,620,796
Less—retained earnings.....	(34)	3,006,000	3,003,796	3,003,796
		\$ 9,617,000	\$ 9,617,000	\$ 9,617,000

See comments following Vote 10.
The figures showing the breakdown of expenditures under the above allotments were furnished by the Company.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	254,200	255,071	197,988
(4) Professional and special services.....	3,500	340	5,148
(5) Travelling and removal expenses.....	30,000	25,224	24,870
(7) Postage.....	500	366	310
(8) Telephones, telegrams and other communication services..	5,000	4,976	5,185
(9) Publication of departmental reports and other material...	2,000	1,108	2,341
(11) Office stationery, supplies, equipment and furnishings....	7,500	10,117	6,755
Buildings and works, including land—			
(13) Construction or acquisition.....	6,718,000	5,130,632	6,868,481

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	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Equipment—			
(16) Construction or acquisition.....	5,905,000	7,490,164	7,036,219
(20) Contributions, grants, subsidies, etc., not included else- where.....	2,500,000	2,500,000	2,000,000
(22) All other expenditures—			
Atomic Energy of Canada Limited.....	56,883,000	56,883,000	47,691,146
Sundry.....	4,700	4,515	2,139
	56,887,700	56,887,515	47,693,285
	72,313,400	72,305,513	63,840,582
(34) Less—estimated savings and recoverable items.....	3,006,000	3,003,796	3,612,500
Total.....	\$ 69,307,400	\$ 69,301,717	\$ 60,228,082

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	36,400	10,400
Accounting and cheque issue services—Comptroller of the Treasury.....	3,600	1,900
Contributions to superannuation account—Treasury Board.....	14,700	8,500
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	1,500	1,600
Employee surgical-medical insurance premiums—Treasury Board.....	1,200	700
	\$ 57,400	\$ 23,100

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Return on investments.....	654,544 08	559,022 49
Miscellaneous.....		3,000 00
Total.....	\$ 654,544 08	\$ 562,022 49

Details

Non-Tax Revenue—		
Return on investments: Interest on loans to Atomic Energy of Canada Limited.....	\$	654,544

Certified correct.

H. R. BALLS,
Comptroller of the Treasury.

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AUDITOR GENERAL'S OFFICE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
3-2	Stat.	Salary of the Auditor General.....	30,000 00	30,000 00	31,666 63
3-2	1	Salaries and expenses of office.....	2,239,000 00	2,238,665 70	2,027,010 81
		Total.....	\$ 2,269,000 00	\$ 2,268,665 70	\$ 2,058,677 44

Salary of the Auditor General, A M Henderson, the Financial Administration Act, c. 116, R.S., as amended.....	(1)	\$ 30,000
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A M Henderson received travelling expenses of \$5,946 charged to Vote 1.

Vote 1 Salaries and expenses of office.....	2,217,000
Transfer from Treasury Board Vote 5 contingencies.....	22,000
	2,239,000
Expenditures.....	\$ 2,238,666

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 2,047,000		
Transfer from Treasury Board Vote 5 contingencies.....	22,000		
A Professional and special services.....	(1) 2,069,000	2,068,325	2,068,149
Travelling and removal expenses.....	(4) 10,000	10,480	10,471
Express and cartage.....	(5) 105,000	99,270	99,138
Postage.....	(6) 200	405	405
Telephones and telegrams.....	(7) 400	602	602
Publication of the Auditor General's report.....	(8) 12,000	12,495	12,486
Office stationery, supplies, equipment and furnishings.....	(9) 15,800	18,310	18,305
Sundries.....	(11) 26,000	28,048	28,047
	(22) 600	1,065	1,063
	\$ 2,239,000	\$ 2,239,000	\$ 2,238,666

Under the provisions of the Financial Administration Act c. 116, R.S., as amended, the Auditor General examines the accounts related to the consolidated revenue fund and to public property, and certifies the annual statement of expenditure and revenue of the Government of Canada and the statement of assets and liabilities of the Government of Canada, as published in the Public Accounts. In addition, the Auditor General is the auditor of the majority of the Crown corporations listed in schedules "C" and "D" to the Act and carries out other special statutory audits and examinations. This vote was provided to defray the administrative costs of his office.

Revenue arising from the above expenditures amounted to \$13,050 and consisted of *Services and service fees*—\$13,016; *Miscellaneous*—\$4.

- A Payments by services with individual payments of \$2,000 or over were:
- Membership fees in chartered accountants institutes and reimbursement of tuition fees for certain employees* \$2,907.
- Legal services* \$4,454—Borden Elliot Kelly and Palmer Toronto \$4,127.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	2,099,000	2,098,149	1,919,563
(4) Professional and special services.....	10,000	10,471	13,466
(5) Travelling and removal expenses.....	105,000	99,138	83,092
(6) Freight, express and cartage.....	200	405	96
(7) Postage.....	400	602	250
(8) Telephones, telegrams and other communication services..	12,000	12,486	11,483
(9) Publication of departmental reports and other material....	15,800	18,305	18,673
(11) Office stationery, supplies, equipment and furnishings.....	26,000	28,047	11,420
(22) All other expenditures.....	600	1,063	634
Total.....	\$ 2,269,000	\$ 2,268,666	\$ 2,058,677

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	33,700	47,600
Accounting and cheque issue services—Comptroller of the Treasury.....	8,600	7,100
Contributions to superannuation account—Treasury Board.....	157,800	83,500
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	15,400	16,100
Employee surgical-medical insurance premiums—Treasury Board.....	11,900	6,900
Carrying of franked mail—Post Office Department.....	2,600	2,600
	\$ 230,000	\$ 163,800

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Services and service fees.....	13,046 43	13,902 89
B Refunds of previous years' expenditure.....	1,081 09	855 93
C Miscellaneous.....	3 50	1 00
	\$ 14,131 02	\$ 14,759 82

Details

Non-Tax Revenue—	
A Services and service fees: Recovery of portions of salaries of certain employees for auditing services rendered to international organizations.....	13,046
B Refunds of previous years' expenditure.....	1,081
C Miscellaneous.....	4
	\$ 14,131

Certified correct.

A M HENDERSON,
Auditor General.

PUBLIC ACCOUNTS, 1967-68

The receipts and disbursements of the office of the Auditor General have been examined in accordance with section 75 of the Financial Administration Act, and I certify that, in my opinion, the accounts relating thereto are correct.

J A MACDONALD,
Auditor.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental		
Other.....	\$	\$ 157

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BOARD OF BROADCAST GOVERNORS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
4.2	1	Salaries and other expenses.....	\$ 1,300,800 00	\$ 1,033,551 30	\$ 601,813 55

Vote 1	Salaries and other expenses.....	1,040,800
Vote 1c.....		35,000
Transfer from Treasury Board Vote 5 contingencies.....		225,000
		1,300,800
Expenditures.....		\$ 1,033,551

		Estimates	Allotments	Expenditures
Salaries.....	\$ 713,100			
Transfer from Treasury Board Vote 5 contingencies.....	225,000			
	(1)	938,100	733,100	502,302
Allowances.....	(2)	38,400	36,400	30,900
A Professional and special services.....	(4)	154,700	364,700	352,973
B Payments for data processing.....	(4)	14,860	24,860	24,383
Travelling expenses.....	(5)	66,350	51,350	41,734
Freight, express and cartage.....	(6)	400	400	133
Postage.....	(7)	300	300	300
Telephones and telegrams.....	(8)	11,130	13,130	12,720
Office stationery, supplies and equipment.....	(11)	56,560	63,560	61,283
Sundries.....	(22)	20,000	13,000	6,823
		\$ 1,300,800	\$ 1,300,800	\$ 1,033,551

The Board was established under Part I of the Broadcasting Act, c. 22, 1958, and consists of three full-time members and twelve part-time members to be appointed by the Governor in Council.

Section 6 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid a fee of \$100 per diem while attending a meeting of the Board or a committee thereof.

Full-time members: P Juneau Montreal, D Sim Ottawa, Dr A Stewart Ottawa. Part-time members: J F Brown Vancouver, *J M Coyne Ottawa, E Dupont Trois Rivieres Que, C B Gagnon Quebec, J W Grittani Toronto, F G Holmes Windsor Ont, M Reid Souris P E I, G Rocher Outremont Que, I G Stott Sydney N S, A L Sweatman Winnipeg, G W Thomas Halifax, G T Urquhart Saint John West N B, *T J Watson Fredericton, W J Woodfine Antigonish N S.

*Appointment terminated during the current fiscal year.

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$335,435—Autonomie Visuelle Enregistree Montreal \$3,009, H J Boyle Toronto \$2,383, Bureau d'Information et de Recherche Operationnelle Quebec \$15,330, P M Caunter Montreal \$3,808, R B Chiasson Brossard Que \$3,672, Communications Associates Toronto \$24,909, C R O P Inc Outremont Que \$11,250, Dyname Corporation Ltd Montreal \$34,978, D R Gordon Waterloo Ont \$7,363, S W Griffiths Ottawa \$2,472, J P Ladouceur Montreal \$2,313, A Martin Montreal \$17,833, D L Miller Toronto \$2,444, Orbafilm Ltd Montreal \$25,402, J H J Pouliot Ottawa \$7,205, Julian Roffman Associates Toronto \$5,000, A A Shea Ottawa \$14,666, Touche Ross Bailey and Smart Montreal \$72,225, P Watson Toronto \$5,370. Contract: Bureau d'Informatique et de Recherche Operationnelle Québec \$290,000, expenditure \$59,711.

Reporting services \$5,157—L A Gillespie Ottawa \$5,157.

Secretarial and office services \$9,505—Office Overload Co Ltd Ottawa \$8,072.

Miscellaneous services \$2,876.

B Consisted of payments made to Central Data Processing Service Bureau.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	938,100	502,302	343,665
(2) Civilian allowances.....	38,400	30,900	31,200
(4) Professional and special services.....	169,560	377,356	160,078
(5) Travelling and removal expenses.....	66,350	41,734	27,837
(6) Freight, express and cartage.....	400	133	179
(7) Postage.....	300	300	150
(8) Telephones, telegrams and other communication services..	11,130	12,720	8,758
(11) Office stationery, supplies, equipment and furnishings....	56,560	61,283	21,459
(22) All other expenditures.....	20,000	6,823	8,488
Total.....	<u>\$ 1,300,800</u>	<u>\$ 1,033,551</u>	<u>\$ 601,814</u>

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	26,900	27,000
Accounting and cheque issue services—Comptroller of the Treasury.....	5,000	4,600
Contributions to superannuation account—Treasury Board.....	24,800	17,200
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	3,600	3,600
Employee surgical-medical insurance premiums—Treasury Board.....	2,100	1,400
Employee compensation payments—Department of Labour.....	100	100
Carrying of franked mail—Post Office Department.....	14,400	12,100
	<u>\$ 76,900</u>	<u>\$ 66,000</u>

REVENUES

Comparative Summary	<u>1967-68</u>	<u>1966-67</u>
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	9 00	
Miscellaneous.....	2,583 50	350 00
Total.....	<u>\$ 2,592 50</u>	<u>\$ 350 00</u>

Certified correct.

PIERRE JUNEAU,
Chairman.

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CANADIAN BROADCASTING CORPORATION

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CANADIAN BROADCASTING CORPORATION

The following statements of expenditures and revenues for the Canadian Broadcasting Corporation are only in respect of moneys appropriated by Parliament. The financial statements of the corporation for the year ended March 31, 1968 are shown in volume III of this report.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures	
CANADIAN BROADCASTING CORPORATION					
5.2	1	Grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service.	140,147,000 00	139,502,699 31	112,402,865 31
INTERNATIONAL BROADCASTING SERVICE					
5.3	5	International broadcasting service.	3,813,000 00	3,780,351 24	2,840,208 03
		Total.	\$143,960,000 00	\$143,283,050 55	\$115,243,073 34

CANADIAN BROADCASTING CORPORATION

Vote 1	Grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service.....			140,147,000
	Expenditures.....			\$139,502,700
		Estimates	Allotments	Expenditures
	Operating grant.....	132,997,000	132,997,000	132,391,700
	Amount required for special programming applicable to centennial celebrations.....	7,150,000	7,150,000	7,111,000
	(20)	\$140,147,000	\$140,147,000	\$139,502,700

INTERNATIONAL BROADCASTING SERVICE

NOTE.—All payments for the above service were made to the Canadian Broadcasting Corporation and comprised reimbursement for expenditures made in connection with the service, plus supervision charges of 5 per cent, as authorized by P.C. 4/5612, November 4, 1949.

Vote 5 International Broadcasting Service including authority to credit to the appropriation revenue from the rental of facilities in Montreal, Sackville and Vancouver to an amount of \$470,000 and to re-expend these moneys for the purposes of the International Broadcasting Service.....	3,813,000
Expenditures.....	\$ 3,780,351

	Estimates	Allotments	Expenditures
General overhead			
Administration and general services.....	1,045,000	1,066,000	1,052,500
Less—estimated revenue.....	470,000	470,000	470,000
	575,000	596,000	582,500
Programming and distribution			
English language.....	212,000	209,000	203,731
French language.....	147,000	154,000	151,695
German language.....	74,000	81,000	75,895
Other european languages.....	417,000	424,000	421,585
Latin american languages.....	136,000	130,000	129,041
Production—general.....	1,027,000	1,055,000	1,054,813
Television production.....	176,000	176,000	174,527
Transmitting and receiving.....	580,000	548,000	547,053
	2,769,000	2,777,000	2,758,340
Special programming applicable to centennial celebrations.	462,000	440,000	439,511
Capital loan financing.....	7,000		
(10) \$	3,813,000	\$ 3,813,000	\$ 3,780,351

Revenues arising from the above expenditures amounted to \$480,291 and were collected from the rental of facilities in Montreal, Sackville NB and Vancouver. This appropriation was credited with \$470,000 as authorized and the balance of \$10,291 was credited to Non-Tax Revenue—Privileges, licences and permits.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
CANADIAN BROADCASTING CORPORATION			
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	140,147,000	139,502,700	112,402,865
INTERNATIONAL BROADCASTING SERVICE			
(10) Exhibits, advertising, films, broadcasting and displays....	3,813,000	3,780,351	2,840,208
Total.....	\$143,960,000	\$143,283,051	\$115,243,073

PUBLIC ACCOUNTS, 1967-68

REVENUES

Comparative Summary

	<u>1967-68</u>	<u>1966-67</u>
Non-Tax Revenue—		
Privileges, licences and permits.....	\$ 10,290 97	

This represents the revenue collected from the rental of facilities in Montreal, Sackville NB and Vancouver, over and above the authorized credit of \$470,000 to Parliamentary Vote 5.

Certified correct.

GEORGE F. DAVIDSON,
President, Canadian Broadcasting Corporation.

1967-68

PUBLIC ACCOUNTS

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CENTRAL MORTGAGE AND HOUSING CORPORATION

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Details of

EXPENDITURES AND REVENUES

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Summary of appropriations and expenditures.....	6·2
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CENTRAL MORTGAGE AND HOUSING CORPORATION

(provided for in the Department of Labour estimates 1967-68)

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
6·2	35	To reimburse Central Mortgage and Housing Corporation for certain expenditures.....	25,300,000 00	21,406,536 44	18,813,184 11
6·3	Stat.	Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas.....	1,724,569 88	1,724,569 88	1,309,767 63
		Total.....	\$ 27,024,569 88	\$ 23,131,106 32	\$ 20,122,951 74

Vote 35 To reimburse Central Mortgage and Housing Corporation for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewerage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for net losses resulting from the sale of mortgages from its portfolio

25,300,000

Expenditures.....

\$ 21,406,536

To reimburse Central Mortgage and Housing Corporation for housing research and community planning as contemplated by Part V of the National Housing Act, 1954

	Estimates	Allotments	Expenditures
Reimbursement.....	(22) \$ 1,800,000	\$ 3,112,518	\$ 3,112,517

Expenditures of \$3,112,517 represent reimbursement to Central Mortgage and Housing Corporation for payments made under authority of section 31 which states "it is the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada". Pursuant to section 35 of the Act, a payment shall not be greater than the amount by which the aggregate of \$10,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made.

Payments to date were \$15,966,638.

To reimburse Central Mortgage and Housing Corporation pursuant to section 5, and section 24(b) of the Central Mortgage and Housing Corporation Act, for net losses resulting from the sale of mortgages from its portfolio

	Estimates	Allotments	Expenditures
Reimbursement..... (22)	\$ 500,000		

To reimburse Central Mortgage and Housing Corporation for losses resulting from the operation of public housing projects undertaken under Part VI, National Housing Act, 1954

	Estimates	Allotments	Expenditures
Reimbursement..... (22)	\$ 3,000,000	\$ 2,410,911	\$ 2,410,911

This sub-vote provides for reimbursement, as provided by section 36(3)(b) of the National Housing Act, 1954, to the corporation for losses sustained as the result of the sale or operation of public housing projects, and for its share of preliminary costs and expenses of investigations of projects that are abandoned.

To reimburse Central Mortgage and Housing Corporation for the amounts of loans for sewage treatment projects forgiven to a province, municipality or a municipal sewerage corporation pursuant to section 36G of the National Housing Act, 1954

	Estimates	Allotments	Expenditures
Reimbursement..... (22)	\$ 7,000,000	\$ 7,933,452	\$ 7,933,452

To reimburse Central Mortgage and Housing Corporation for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement under section 23E, National Housing Act, 1954

	Estimates	Allotments	Expenditures
Reimbursement..... (22)	\$ 13,000,000	\$ 7,949,656	\$ 7,949,656

This sub-vote was provided to reimburse the corporation for contributions made to any province or municipality as required to meet the Minister's obligations under an urban redevelopment agreement. Pursuant to section 23E(1) (c) of the National Housing Act, 1954, as amended, the Minister may make this payment out of the consolidated revenue fund. Contributions for the period January 1 to December 31, 1967 were \$7,949,656.

Unallotted.....		3,893,463	
Total Vote 35.....	\$ 25,300,000	\$ 25,300,000	\$ 21,406,536

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, c. 23, 1953-54, as amended..... (20) **\$ 1,724,570**

Section 23 of the Act authorizes the Minister, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes Central Mortgage and Housing Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of \$300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were \$43,779,634.

Total payments under the Act during the fiscal year to reimburse the corporation for contributions made to municipalities were \$8,364,458 of which \$6,639,888 for the period April to December 1967 was charged to Vote 35. In addition an expenditure made in 1966-67 under the Act for the period January to March 1967 in the amount of \$1,309,768 was also charged to Vote 35 and credited to non-tax revenue—refunds of previous years' expenditure. The balance of \$1,724,570 charged to the statutory item will be charged to an appropriation to be provided in 1968-69.

P.C. 1965-1781, October 4, 1965, approved an agreement with the Province of Newfoundland for the preparation of an urban renewal scheme in the City of Corner Brook Nfld in an area known as Corner Brook West. The agreement provides for contributions estimated to be \$25,503 but not exceeding one-half of the cost. Payments to the Corporation were \$8,250.

P.C. 1965-13379, March 5, 1965, approved an agreement with the St John's Metropolitan Area Board, St John's for preparing an urban renewal scheme for an area known as Blackhead Road project. The agreement provides for contributions estimated to be \$33,800 but not exceeding one-half of the cost. Payments to the Corporation were \$8,503, to date \$28,433.

P.C. 1965-1781, October 4, 1965, approved an agreement with the City of St John's for the preparation of an urban renewal scheme for the area known as St John's East. The agreement provides for contributions estimated to be \$5,000 but not exceeding one-half of the cost. Payments to the Corporation were \$3,500.

P.C. 1965-2179, December 8, 1965, approved an agreement with the Town of Amherst N S for the preparation of an urban renewal scheme in the central commercial area. The agreement provides for contributions estimated to be \$12,500 but not exceeding one-half of the cost. Payments to the Corporation were \$9,932, to date \$12,500.

P.C. 1967-2215, November 30, 1967, approved an agreement with the Town of Amherst N S for implementing an urban renewal scheme in the central section of the Town. The agreement provides for contributions estimated to be \$170,085 but not exceeding one-half of the cost. Payments to the Corporation were \$64,258.

P.C. 1965-1600, September 2, 1965, approved an agreement with the City of Dartmouth N S for the preparation of an urban renewal scheme in the City. The agreement provides for contributions estimated to be \$17,600 but not exceeding one-half of the cost. Payments to the Corporation were \$4,426, to date \$16,093.

P.C. 1967-82, January 19, 1967, approved an agreement with the City of Dartmouth N S for implementing an urban renewal scheme in the central business district of the City. The agreement provides for contributions estimated to be \$1,576,650 but not exceeding one-half of the cost. Payments to the Corporation were \$415,981.

P.C. 1957-1728, December 26, 1957, P.C. 1961-784, June 1, 1961 and P.C. 1967-1689, September 6, 1967, approved an agreement with the City of Halifax for the acquisition and clearance of a blighted and substandard area in the vicinity of Jacob Street. The agreement provides for contributions estimated to be approximately \$3,600,000 but not exceeding one-half of the cost of acquiring and clearing the area less the sale price of the land. Payments to the Corporation were \$688,809, to date \$1,923,446.

P.C. 1963-1182, August 14, 1963, approved an agreement with the City of Halifax for the acquisition and clearance of a blighted and substandard area known as project Uniacke Square. The agreement provides for contributions estimated to be \$1,763,000 but not exceeding one-half of the cost of acquiring and clearing the area. Payments to the Corporation were \$421,735, to date \$1,247,328.

P.C. 1965-53, January 13, 1965, approved an agreement with the City of Moncton N B for the preparation of an urban renewal scheme in the City. The agreement provides for contributions estimated to be \$25,250 but not exceeding one-half of the cost. Payments to the Corporation were \$9,470, to date \$21,074.

P.C. 1960-503, April 13, 1960, P.C. 1965-12/1091, June 18, 1965 and P.C. 1965-2138, December 1, 1965, approved agreements with the City of Saint John N B for the acquisition and clearing of a blighted and substandard area in the vicinity of Prince Edward and St Patrick Streets. The agreements provide for contributions estimated to be approximately \$2,391,120 but not exceeding one-half of the cost. Payments to the Corporation were \$308,151, to date \$2,219,348.

P.C. 1965-3/1228, July 9, 1965, approved an agreement with the City of Saint John N B for the preparation of an urban renewal scheme in an area known as project North End and West Side. The Corporation will contribute one-half of the cost up to a maximum amount of \$45,795. Payments to the Corporation were \$23,283, to date \$45,794.

P.C. 1967-6, January 4, 1967, approved an agreement with the City of Baie St Paul Que and the Province of Quebec for the preparation of an urban renewal scheme for an area known as Centre-Ville in the City. The agreement provides for contributions estimated to be \$6,500 but not exceeding one-half of the cost. Payments to the Corporation were \$3,358.

P.C. 1967-395, March 2, 1967, approved an agreement with the City of Levis Que and the Province of Quebec for the preparation of an urban renewal scheme for an area known as the Centre-Ville project in the City. The agreement provides for contributions estimated to be \$16,250 but not exceeding one-half of the cost. Payments to the Corporation were \$2,216.

P.C. 1965-1448, August 11, 1965, approved an agreement with the City of Montreal for the preparation of an urban renewal scheme in an area known as La Petite Bourgogne. The Corporation will contribute one-half of the cost up to a maximum amount of \$50,000. Payments to the Corporation were \$50,000.

P.C. 1967-267, February 16, 1967, approved an agreement with the City of Pierrefonds Que and the Province of Quebec for the preparation of an urban renewal scheme for the central area of the City. The agreement provides for contributions estimated to be \$2,500 but not exceeding one-half of the cost. Payments to the Corporation were \$708.

P.C. 1966-1460, August 3, 1966, approved an agreement with the City of Quebec and the Province of Quebec for the preparation of an urban renewal scheme for the Quartier St Roch area of the City. The agreement provides for contributions estimated to be \$57,710 but not exceeding one-half of the cost. Payments to the Corporation were \$19,516.

P.C. 1966-2060, November 3, 1966, approved an agreement with the City of Ste-Agathe-des-Monts Que and the Province of Quebec for the preparation of an urban renewal scheme for the Notre-Dame de Fatima area of the City. The agreement provides for contributions estimated to be \$3,000 but not exceeding one-half of the cost. Payments to the Corporation were \$3,000.

P.C. 1967-82, January 19, 1967, approved an agreement with the City of Ste-Anne-de-Bellevue Que and the Province of Quebec for the preparation of an urban renewal scheme in the City. The agreement provides for contributions estimated to be \$8,250 but not exceeding one-half of the cost. Payments to the Corporation were \$8,250.

P.C. 1966-2334, December 15, 1966, approved an agreement with the City of St Georges Que and the Province of Quebec for the preparation of an urban renewal scheme for an area known as Centre-Ville in the City. The agreement provides for contributions estimated to be \$10,900 but not exceeding one-half of the cost. Payments to the Corporation were \$7,710.

P.C. 1966-709, April 21, 1966, approved an agreement with the City of St Jerome Que for the preparation of an urban renewal scheme in the City. The agreement provides for contributions estimated to be \$12,000 but not exceeding one-half of the cost. Payments to the Corporation were \$4,113, to date \$12,000.

P.C. 1966-1350, July 21, 1966, approved an agreement with the City of Trois-Rivieres Que and the Province of Quebec for acquisition and clearance, installation of municipal works and services in the central part of the City. The agreement provides for contributions estimated to be \$953,825 but not exceeding one-half of the cost. Payments to the Corporation were \$314,771.

P.C. 1966-2227, December 1, 1966, approved an agreement with the City of Victoriaville Que and the Province of Quebec for the preparation of an urban renewal scheme in the City. The agreement provides for contributions estimated to be \$12,000 but not exceeding one-half of the cost. Payments to the Corporation were \$12,000.

P.C. 1967-816, May 4, 1967, approved an agreement with the City of Cornwall Ont for the preparation of an urban renewal scheme in the central area of the City. The agreement provides for contributions estimated to be \$21,718 but not exceeding one-half of the cost. Payments to the Corporation were \$3,045.

P.C. 1966-2334, December 15, 1966, approved an agreement with the City of Fort William Ont for the preparation of an urban renewal scheme for the central business district of the City. The agreement provides for contributions estimated to be \$48,855 but not exceeding one-half of the cost. Payments to the Corporation were \$11,486.

P.C. 1967-658, April 13, 1967, approved an agreement with the City of Guelph Ont for the preparation of an urban renewal scheme in the downtown section of the City. The agreement provides for contributions estimated to be \$51,505 but not exceeding one-half of the cost. Payments to the Corporation were \$19,705.

P.C. 1964-1429, September 11, 1964, approved an agreement with the City of Hamilton Ont for supplementing an urban renewal scheme for an area known as the North End Project. The agreement provides for contributions estimated to be approximately \$4,707,000 but not exceeding one-half of the cost. Payments to the Corporation were \$371,147, to date \$1,716,347.

P.C. 1967-1656, August 30, 1967, approved an agreement with the City of Hamilton Ont for implementing an urban renewal scheme in the blighted Civic Square area of the City. The agreement provides for contributions estimated to be \$12,641,000 but not exceeding one-half of the cost. Payments to the Corporation were \$440,168.

P.C. 1964-775, May 28, 1964 and P.C. 1965-271, February 19, 1965, approved agreements with the City of Kingston Ont for the acquisition and clearance, installation of municipal works and services for an area known as project Rideau Heights. The agreements provide for contributions estimated to be \$273,967 but not exceeding one-half of the cost. Payments to the Corporation were \$27,114, to date \$242,855.

P.C. 1967-1135, June 8, 1967, approved an agreement with the City of Kingston Ont for the preparation of an urban renewal scheme for the Sydenham Ward district of the City. The agreement provides for contributions estimated to be \$39,985 but not exceeding one-half of the cost. Payments to the Corporation were \$4,900.

P.C. 1965-1709, September 21, 1965, approved an agreement with the City of Kitchener Ont for the preparation of an urban renewal scheme in the downtown area of the City. The agreement provides for contributions estimated to be \$52,000 but not exceeding one-half of the cost. Payments to the Corporation were \$50,429, to date \$51,991.

P.C. 1965-1670, September 15, 1965, approved an agreement with the City of London Ont to conduct an urban renewal study of an area known as the Central Area of the City. The agreement provides for contributions estimated to be \$40,000 but not exceeding one-half of the cost. Payments to the Corporation were \$40,000.

P.C. 1966-899, May 19, 1966, approved an agreement with the United Townships of Neelon and Garson Ont for the preparation of an urban renewal scheme in the central part of Garson. The Corporation will contribute one-half of the cost up to a maximum amount of \$5,000. Payments to the Corporation were \$3,345.

P.C. 1966-1751, September 15, 1966, approved an agreement with the Town of Newmarket Ont for the preparation of an urban renewal scheme for the downtown area of the Town. The agreement provides for contributions estimated to be \$8,050 but not exceeding one-half of the cost. Payments to the Corporation were \$3,150.

P.C. 1966-2152, November 17, 1966, approved an agreement with the City of Niagara Falls Ont for the preparation of an urban renewal scheme for the central part of the City. The agreement provides for contributions estimated to be \$35,628 but not exceeding one-half of the cost. Payments to the Corporation were \$29,159.

P.C. 1963-1801, December 12, 1963 and P.C. 1965-272, February 19, 1965, approved agreements with the City of Ottawa for the acquisition and clearance, installation of municipal works and services in the Preston Street urban renewal area. The agreements provide for contributions estimated to be \$2,375,000 but not exceeding one-half of the cost. Payments to the Corporation were \$70,301, to date \$2,182,439.

P.C. 1966-1460, August 3, 1966, approved an agreement with the City of Ottawa for the preparation of an urban renewal scheme in the area known as Lower Town East. The agreement provides for contributions estimated to be \$10,000 but not exceeding one-half of the cost. Payments to the Corporation were \$5,000.

P.C. 1965-1780, October 4, 1965, approved an agreement with the City of Port Arthur Ont for the preparation of an urban renewal scheme for the City's downtown area. The agreement provides for contributions estimated to be \$49,300 but not exceeding one-half of the cost. Payments to the Corporation were \$19,775, to date \$45,750.

P.C. 1965-8/1399, August 6, 1965, approved an agreement with the City of Sault Ste Marie Ont for the preparation of an urban renewal scheme for the area known as the International Bridge Plaza neighbourhood. The agreement provides for contributions estimated to be \$21,743 but not exceeding one-half of the cost. Payments to the Corporation were \$10,708, to date \$17,241.

P.C. 1965-9/1399, August 6, 1965, approved an agreement with the City of Sault Ste Marie Ont for the preparation of an urban renewal scheme for the Central Riverfront area. The agreement provides for contributions estimated to be \$7,263 but not exceeding one-half of the cost. Payments to the Corporation were \$962, to date \$7,250.

P.C. 1967-395, March 2, 1967, approved an agreement with the City of Sudbury Ont for the acquisition and clearance, installation of municipal works and services in the urban renewal area known as the Borgia area. The agreement provides for contributions estimated to be \$7,570,682 but not exceeding one-half of the cost. Payments to the Corporation were \$60,608.

P.C. 1964-437, March 26, 1964, approved an agreement with the City of Toronto for the acquisition and clearance of an area known as Alexandra Park. The agreement provides for contributions estimated to be \$5,000,000 but not exceeding one-half of the cost. Payments to the Corporation were \$826,926, to date \$3,159,682.

P.C. 1965-917, May 20, 1965, approved an agreement with the City of Toronto for preparing an urban renewal scheme for an area known as Alexandra Park. The agreement provides for contributions estimated to be \$23,260 but not exceeding one-half of the cost. Payments to the Corporation were \$5,671, to date \$22,821.

P.C. 1965-1448, August 11, 1965, approved an agreement with the City of Toronto for the acquisition and clearance, installation of municipal works and services for an area known as Napier Place. The agreement provides for contributions estimated to be \$2,029,750 but not exceeding one-half of the cost. Payments to the Corporation were \$462,944, to date \$1,307,435.

P.C. 1959-47, January 14, 1959 and P.C. 1966-4, January 5, 1966 approved an agreement with the City of Windsor Ont for the acquisition and clearance of a blighted and substandard area in central Windsor. The agreement provides for contributions estimated to be approximately \$2,517,690 but not exceeding one-half of the cost of acquiring and clearing the area. Payments to the Corporation were \$217,583, to date \$2,224,866.

P.C. 1961-1408, September 28, 1961, approved an agreement with the City of Winnipeg for acquisition and clearance of a blighted area north of the CPR tracks and west of Main Street. The agreement provides for contributions estimated to be approximately \$3,689,500 but not exceeding one-half of the cost of acquiring and clearing the area. Payments to the Corporation were \$207,755, to date \$2,317,950.

P.C. 1965-1963, November 1, 1965, approved an agreement with the City of Winnipeg for the preparation of an urban renewal scheme for the South Point Douglas area. The agreement provides for contributions estimated to be \$50,000 but not exceeding one-half of the cost. Payments to the Corporation were \$44,859, to date \$47,548.

P.C. 1965-1963, November 1, 1965, approved an agreement with the City of Winnipeg for the preparation of an urban renewal scheme for the Midland Railway area. The agreement provides for contributions estimated to be \$50,000 but not exceeding one-half of the cost. Payments to the Corporation were \$14,202, to date \$30,449.

P.C. 1966-2335, December 15, 1966, approved an agreement with the Village of La Ronge Sask for the preparation of an urban renewal scheme for an area comprising the Village of La Ronge, the community of Aire-Ronge and the Indian Reserve development. The agreement provides for contributions estimated to be \$11,250 but not exceeding one-half of the cost. Payments to the Corporation were \$10,000.

P.C. 1966-404, March 10, 1966, approved an agreement with the City of North Battleford Sask for the preparation of an urban renewal scheme for an area known as the Civic Plaza area. The agreement provides for contributions estimated to be \$4,500 but not exceeding one-half of the cost. Payments to the Corporation were \$396, to date \$3,073.

P.C. 1965-1963, November 1, 1965, approved an agreement with the City of Regina for the implementation of an urban renewal scheme in the Tuxedo Park area. The agreement provides for contributions estimated to be \$170,000 but not exceeding one-half of the cost. Payments to the Corporation were \$124,874, to date \$125,468.

P.C. 1966-709, April 21, 1966, approved an agreement with the City of Calgary Alta for the acquisition and clearance, installation of municipal works and services in the Churchill Park urban renewal area. The agreement provides for contributions estimated to be \$3,300,000 but not exceeding one-half of the cost. Payments to the Corporation were \$1,560,290.

P.C. 1966-1460, August 3, 1966, approved an agreement with the Town of High River Alta for the preparation of an urban renewal scheme for the central business area of the Town. The agreement provides for contributions estimated to be \$3,327 but not exceeding one-half of the cost. Payments to the Corporation were \$3,327.

P.C. 1966-786, May 5, 1966, approved agreements with the City of Medicine Hat Alta for the preparation of two urban renewal schemes for the City. The agreements provide for contributions estimated to be \$3,850 but not exceeding one-half of the cost. Payments to the Corporation were \$3,850.

P.C. 1966-1845, September 29, 1966, approved an agreement with the Village of Alert Bay B C for the preparation of an urban renewal scheme in the Village. The Corporation will contribute one-half of the cost up to a maximum amount of \$4,777. Payments to the Corporation were \$4,777.

P.C. 1966-940, May 26, 1966, approved an agreement with the Corporation District of Burnaby B C for the acquisition and clearance, installation of municipal works and services for the Hastings Street urban renewal area. The agreement provides for contributions estimated to be \$421,040 but not exceeding one-half of the cost. Payments to the Corporation were \$34,826, to date \$125,417.

P.C. 1966-1460, August 3, 1966, approved an agreement with the Municipality of Delta B C for the preparation of an urban renewal scheme in the community of Ladner B C. The agreement provides for contributions estimated to be \$7,270 but not exceeding one-half of the cost. Payments to the Corporation were \$7,270.

P.C. 1966-2462, December 29, 1966, approved an agreement with the Regional District of East Kootenay B C for the acquisition and clearance of an urban renewal area in the Village of Natal and in the communities of Middleton and Michel B C. The agreement provides for contributions estimated to be \$1,046,105 but not exceeding one-half of the cost. Payments to the Corporation were \$262,087.

P.C. 1967-908, May 11, 1967, approved an agreement with the City of Kelowna B C for the preparation of an urban renewal scheme adjacent to the central business district of the City. The agreement provides for contributions estimated to be \$9,662 but not exceeding one-half of the cost. Payments to the Corporation were \$7,603.

P.C. 1967-1451, July 26, 1967, approved an agreement with the Village of Nakusp B C for the preparation of an urban renewal scheme for the central business district of the Village. The agreement provides for contributions estimated to be \$5,320 but not exceeding one-half of the cost. Payments to the Corporation were \$1,720.

P.C. 1967-966, May 18, 1967, approved an agreement with the City of New Westminster B C for the preparation of an urban renewal scheme near the downtown district of the City. The agreement provides for contributions estimated to be \$15,000 but not exceeding one-half of the cost. Payments to the Corporation were \$4,955.

P.C. 1966-1653, September 2, 1966, approved an agreement with the City of Port Coquitlam B C for the preparation of an urban renewal scheme for the downtown area of the City. The agreement provides for contributions estimated to be \$2,250 but not exceeding one-half of the cost. Payments to the Corporation were \$2,250.

P.C. 1966-1579, August 24, 1966, approved an agreement with the City of Trail B C for the acquisition and clearance, installation of services and works in the urban renewal area of the City. The agreement provides for contributions estimated to be \$128,575 but not exceeding one-half of the cost. Payments to the Corporation were \$121,124.

P.C. 1960-862, June 23, 1960, approved an agreement with the City of Vancouver for the acquisition and clearing of an area in the vicinity of False Creek. The agreement provides for contributions estimated to be approximately \$2,621,709 but not exceeding one-half of the cost of acquiring and clearing the area. Payments to the Corporation were \$5,509, to date \$1,468,535.

P.C. 1964-1001, July 9, 1964, approved an agreement with the City of Vancouver for the acquisition and clearing of an area known as Project 2. The agreement provides for contributions estimated to be \$3,000,000 but not exceeding one-half of the cost. Payments to the Corporation were \$433,191, to date \$1,719,255.

P.C. 1964-1895, December 10, 1964, amended by P.C. 1965-1963, November 1, 1965, approved an agreement with the City of Vancouver for the preparation of an urban renewal scheme, including various other costs, for an area known as Urban Renewal Scheme 3. The agreement provides for contributions estimated to be \$65,000 but not exceeding one-half of the cost. Payments to the Corporation were \$26,555, to date \$63,981.

P.C. 1966-2152, November 17, 1966 and P.C. 1966-2288, December 9, 1966, approved agreements with the City of Victoria for the acquisition and clearance, installation of municipal works and services in the Rose-Blanchard area of the City. The agreements provide for contributions estimated to be \$1,014,540 but not exceeding one-half of the cost. Payments to the Corporation were \$406,972.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(20) Contributions, grants, subsidies, etc., not included elsewhere— Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas.....	1,724,570	1,724,570	15,841,564
(22) All other expenditures.....	25,300,000	21,406,536	4,281,388
Total.....	\$ 27,024,570	\$ 23,131,106	\$ 20,122,952

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	163,328,293 08	129,673,462 05
B Proceeds from sales.....	3,459,200 50	3,758,211 03
C Refunds of previous years' expenditure.....	1,309,767 63	2,004,288 34
D Miscellaneous.....	913,691 11	993,647 74
Total.....	\$ 169,010,952 32	\$ 136,429,609 16

Details

Non-Tax Revenue—	
A Return on investments: Interest on debentures, \$156,706,983; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46, R.S., \$6,621,310.....	163,328,293
B Proceeds from sales: Sales of properties.....	3,459,200
C Refunds of previous years' expenditures: Payments made to the Corporation from a statutory vote during the fiscal year 1966-67 from January to March, 1967 were charged to Vote 35 in the current fiscal year and the credit was made to this account.....	1,309,768
D Miscellaneous: Net profits under the Housing Act.....	913,691
Total.....	\$ 169,010,952

Certified correct.

H. R. BALLS,
Comptroller of the Treasuru.

1967-68

PUBLIC ACCOUNTS

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OFFICE OF THE CHIEF ELECTORAL OFFICER

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Details of

EXPENDITURES AND REVENUES

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OFFICE OF THE CHIEF ELECTORAL OFFICER

APPROPRIATIONS AND EXPENDITURES

NOTE. -Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
7·2	Stat.	Expenses of elections including the salary of the Chief Electoral Officer.....	611,084 45	611,084 45	753,174 69
7·2	1	Salaries and expenses of office.....	145,900 00	144,272 75	165,866 65
		Total.....	\$ 756,984 45	\$ 755,357 20	\$ 919,041 34

Expenses of elections including the salary of the Chief Electoral Officer

Salary of the Chief Electoral Officer, Jean-Marc Hamel, Canada Elections Act, c.39, Statutes of 1960, as amended

Salary.....	(1)	22,680
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Expenses of elections, Canada Elections Act, c. 39, Statutes of 1960, as amended

A	Fees, costs, allowances and expenses.....	410,590
B	Preparatory work—general accounts.....	96,254
	Northwest Territories Council elections.....	56,584
	Yukon Territory Council elections.....	24,976
		(22) 588,404

A statement of expenditures by provinces is given in tabular form as an appendix to this section.

- A These are governed by the Act and various Orders in Council.
- B These are expenditures which cannot be allocated to a province.

Total Statutory item.....	\$ 611,084
---------------------------	------------

Vote 1	Salaries and expenses of office.....	140,900
Transfer from Treasury Board	Vote 5 contingencies.....	5,000
		145,900
	Expenditures.....	\$ 144,273

		Estimates	Allotments	Expenditures
Salaries.....	\$ 117,700			
Transfer from Treasury Board Vote 5 contingencies.....	5,000			
		(1) 122,700	121,100	120,433
A Commissionaire services.....		(4) 11,900	12,900	12,492
Travelling expenses.....		(5) 1,200	1,875	1,800
Freight, express and cartage.....		(6) 100	25	
Postage.....		(7) 200	200	200
Telephones and telegrams.....		(8) 2,900	2,900	2,821
Office stationery, supplies and equipment.....		(11) 2,000	2,300	2,059
Furniture and furnishings.....		(11) 3,800	3,800	3,770
Sundries.....		(22) 1,100	800	698
		\$ 145,900	\$ 145,900	\$ 144,273

A Payments were made to Canadian Corps of Commissionaires Ottawa.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	145,380	143,113	165,202
(4) Professional and special services.....	11,900	12,492	11,525
(5) Travelling and removal expenses.....	1,200	1,800	2,101
(6) Freight, express and cartage.....	100		
(7) Postage.....	200	200	200
(8) Telephones, telegrams and other communication services..	2,900	2,821	2,436
(11) Office stationery, supplies, equipment and furnishings.....	5,800	5,829	2,204
(22) All other expenditures.....	589,504	589,102	735,373
Total.....	\$ 756,984	\$ 755,357	\$ 919,041

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	71,400	71,600
Accounting and cheque issue services—Comptroller of the Treasury.....	16,200	14,300
Contributions to superannuation account—Treasury Board.....	11,000	5,900
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	2,000	1,300
Employee surgical-medical insurance premiums—Treasury Board.....	1,400	700
Employee compensation payments—Department of Labour.....	1,100	2,800
Carrying of franked mail—Post Office Department.....	4,800	5,000
	\$ 107,900	\$ 101,600

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	17 00	214 43
B Miscellaneous.....	6,200 00	1,600 00
Total.....	\$ 6,217 00	\$ 1,814 43

Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure.....	17
B Miscellaneous: Forfeiture of candidates' election deposits.....	6,200
	\$ 6,217

Certified correct.

J. M. HAMEL,
Chief Electoral Officer.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental		
Other.....	15	
Previous years—		
Collectible—		
Inter-departmental		
Other.....	264	281
	\$ 279	\$ 281

Appendix

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY-ELECTIONS

	Returning officers' services and office expenses	Printing	Prepar- atory work	Enumer- ation	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
General elections—						
Prior to 1965.....	1,393		286		75	1,754
1965.....	3,881		265		453	4,599
1967—						
Northwest Territories Council vote....	24,985	7,026	5,648	6,456	6,097	50,212
Yukon Territory Council vote.....	10,638	3,083	3,635	3,976	3,644	24,976
Next general election.....	2,070	1,391	156,894			160,355
By-elections—						
1966.....	17		725		82	824
Northwest Territories Council vote....	276					276
1967.....	48,610	70,839	3,643	110,419	105,801	339,312
1968—						
Northwest Territories Council vote....	2,741	1,578	298	717	762	6,096
Total.....	94,611	83,917	171,394	121,568	116,914	588,404

Next General Election

	Returning officers' services and office expenses	Printing	Prepar- atory work	Enumer- ation	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
SUMMARY						
Newfoundland.....			281			281
Nova Scotia.....			1,978			1,978
Prince Edward Island.....	50		1,528			1,578
New Brunswick.....	293		1,992			2,285
Quebec.....	670		22,480			23,150
Ontario.....	257		18,213			18,470
Manitoba.....			3,955			3,955
Saskatchewan.....	260		3,393			3,653
Alberta.....			4,955			4,955
British Columbia.....	507		4,331			4,838
General accounts.....	33	1,391	93,788			95,212
Total.....	2,070	1,391	156,894			160,355

PUBLIC ACCOUNTS, 1967-68

By-Elections 1967

	Returning officers' services and office expenses	Printing	Prepar- atory work	Enumer- ation	Polling station accounts	Total
SUMMARY	\$	\$	\$	\$	\$	\$
Newfoundland.....	6,490	5,318	.....	11,378	12,100	35,286
Nova Scotia.....	4,367	7,496	218	12,600	11,685	36,366
Quebec.....	24,231	41,532	919	68,627	55,031	190,340
Ontario.....	7,224	8,837	.....	2,053	9,911	28,025
Alberta.....	6,298	7,656	40	15,761	17,074	46,829
General accounts.....	2,466	2,466
Total.....	48,610	70,839	3,643	110,419	105,801	339,312

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF CONSUMER AND CORPORATE AFFAIRS
(FORMERLY REGISTRAR GENERAL)

•

Details of
EXPENDITURES AND REVENUES

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Statement of estimated value of major services provided without charge.....	8• 8
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DEPARTMENT OF CONSUMER AND CORPORATE AFFAIRS

The Department of Consumer and Corporate Affairs was established pursuant to an Act to establish a Department of Consumer and Corporate Affairs which was assented to by Parliament 21st of December, 1967.

The duties, powers and functions of the Minister to extend to and include all matters over which the Parliament of Canada has jurisdiction, not by law assigned to any other department, branch or agency of the Government of Canada, relating to (a) consumer affairs; (b) corporations and corporate securities; (c) combines, mergers, monopolies and restraint of trade; (d) bankruptcy and insolvency and (e) patents, copyrights and trade marks.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
8·2	Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance. 16,858 25		
8·2	1	Departmental administration.....	1,024,853 00	1,022,964 42
8·3	5	Bankruptcy Act—Administration.....	843,000 00	798,049 38
8·4	10	Combines Investigation Act—Administration.....	1,241,200 00	1,171,454 87
8·5	15	Corporations Branch.....	239,200 00	234,228 86
8·5	20	Patent Division, Copyright and Industrial Designs Division and Trade Marks office.....	4,303,500 00	4,226,173 73
8·7	25	Consumer Affairs Branch.....	175,000 00	111,715 93
8·7	Stat.	Refunds of amounts credited to revenue in previous years..... 13,267 36		
Total.....		\$ 7,856,878 61	\$ 7,594,712 80	\$ 5,529,032 91

Salary of Minister, Hon J N Turner, Salaries Act, c. 243, R.S., as amended.....	(1) \$ 14,875
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$ 1,983

Hon J N Turner received travelling expenses of \$2,137 charged to Vote 1.

Vote 1 Departmental administration	625,100
Vote 1c.....	399,753
	<hr/>
	1,024,853
Expenditures.....	\$ 1,022,965

		Estimates	Allotments	Expenditures
	Salaries and wages	(1) 539,100	515,100	514,248
A	Professional services	(4) 258,578	277,903	277,748
	Travelling expenses	(5) 10,000	36,000	35,858
	Freight, express and cartage	(6) 400	400	77
	Postage	(7) 100	100	100
	Telephones and telegrams	(8) 14,000	14,425	14,402
	Publication of departmental reports	(9) 1,500	1,200	1,163
	Office stationery, supplies, equipment and furnishings	(11) 55,650	56,900	56,632
	Sundries	(22) 3,000	2,800	2,730
	Canada's share of the expenses of the Canadian Com-			
	mittee on Mutual Funds and Investment Contracts	(22) 142,525	120,025	120,007
		<u>\$ 1,024,853</u>	<u>\$ 1,024,853</u>	<u>\$ 1,022,965</u>

Revenue arising from the above expenditures amounted to \$27,146 and consisted of *Services and service fees* \$27,138—copies, certified copies and certificates of authentication \$26,278, filing railway mortgages and sales agreements \$860; *Miscellaneous*—\$8.

O. Laflamme, Parliamentary Secretary, received travelling expenses of \$284.

A Payments by services with individual payments of \$2,000 or over were:

Research services \$226,826—P Anisman Ottawa \$2,407, G M Beck Toronto \$8,150, R M Bryden Saskatoon Sask \$5,150, Y Caron Montreal \$5,500, B Crawford Toronto \$4,750, R W V Dickerson Ottawa \$8,300, J T English Vancouver \$4,250, M L Friedland Toronto \$8,120, L Getz Vancouver \$6,050, M Giguere Quebec \$6,700, S D Gill Ottawa \$2,000, E C Harris Halifax \$2,725, D S M Huberman Vancouver \$6,100, L H Leigh Wooburn Green England \$5,175, S J MacKinnon Ottawa \$5,000, E J Mockler Fredericton \$15,350, F J Nugan Vancouver \$10,000, Operations Research Inc Silver Spring Md USA \$83,000, D J Sherbaniuk Cooksville Ont \$7,500, D A Soberman Kingston Ont \$3,125, P J Williamson Hanover NH USA \$12,650.

Consultant fees \$2,705.

Security services \$25,384—Canadian Corps of Commissionaires Ottawa \$25,384.

Legal services \$10,232—Wilmer, Cutler and Pickering Washington DC USA \$10,165.

Miscellaneous \$12,601—N Armitage Ottawa \$2,490, Office Overload Co Ltd Ottawa \$4,361.

Vote 5 Bankruptcy Act—Administration	734,000
Vote 5c	109,000
	843,000
Expenditures	\$ 798,049

		Estimates	Allotments	Expenditures
	Salaries and wages	(1) 625,800	598,000	587,022
A	Professional and special services	(4) 102,500	100,900	74,089
	Travelling expenses	(5) 33,000	48,000	46,437
	Travelling expenses of judges and other court officials			
	attending bankruptcy conferences	(5) 4,500	7,700	7,667
	Postage	(7) 1,000	1,000	1,000
	Telephones and telegrams	(8) 13,200	13,200	12,551
	Office stationery, supplies, equipment and furnishings	(11) 62,500	72,500	68,401
	Sundries	(22) 500	1,700	882
		<u>\$ 843,000</u>	<u>\$ 843,000</u>	<u>\$ 798,049</u>

Revenue arising from the above expenditures amounted to \$363,383 and consisted of *Privileges, licences and permits* \$10,835—trustees licence fees \$10,420, sundries \$415; *Miscellaneous* \$352,548—levies under the Bankruptcy Act \$348,667, sundries \$3,881.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$58,976—P Carignan Montreal \$13,679, J D Honsburger Toronto \$21,067, R A Landry Gatineau Que \$6,076.

Miscellaneous \$15,113—R Alarie Montreal \$2,181, A Bohemier Montreal \$2,313, M C Zwaig Montreal \$9,453.

Vote 10 Combines Investigation Act—Administration.....	1,241,200
Expenditures.....	\$ 1,171,455

Total revenue arising from the above expenditures amounted to \$146,205.

Office of investigation and research

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
	Salaries.....	(1) 855,000	789,500	774,871
A	Fees and expenses of legal counsel, reporters, witnesses and other special assistants.....	(4) 150,000	194,300	156,216
	Travelling expenses.....	(5) 40,000	49,000	48,840
	Freight, express and cartage.....	(6) 300	500	386
	Postage.....	(7) 700	700	700
	Telephones and telegrams.....	(8) 7,000	12,500	12,242
	Publication of departmental reports and other material.....	(9) 14,500	14,500	10,857
	Office stationery, supplies, equipment and furnishings.....	(11) 40,000	46,500	43,346
	Unemployment insurance contributions and other benefits.....	(21) 100	100	18
	Sundries.....	(22) 1,200	1,200	1,103
		<u>\$ 1,108,800</u>	<u>\$ 1,108,800</u>	<u>\$ 1,048,579</u>

Revenue arising from the above expenditures amounted to \$146,205 and consisted of *Services and service fees* \$1,055—transcripts \$1,055; *Miscellaneous* \$145,150—fines and forfeitures \$145,150.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$73,266—R P Anderson Vancouver \$12,245, W Z Estey Toronto \$5,568, N V German Calgary Alta \$5,342, J W Haggis Calgary Alta \$5,889, D R H Heather Toronto \$2,183, G F Henderson Ottawa \$2,285, D G Kilgour Toronto \$4,105, J A MacLennan Vancouver \$3,964, J P Nelligan Ottawa \$2,415, I M Wolfe Vancouver \$5,422.

Court reporters \$15,010—Gerard Chamberland L'Epiphanie Que \$2,275, Nethercut and Young Limited Toronto \$8,660.

Special assistants \$55,804—V J Cooper Ottawa \$5,580, H C Lehrer St Laurent Que \$5,071, G P Smith Dutton Ont \$2,094, J A Weir Waterloo Ont \$4,127, D M Woods Brantford Ont \$2,333, W B Zyla Ottawa \$2,800.

Miscellaneous \$13,333.

Restrictive Trade Practices Commission

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
	Salaries.....	(1) 105,300	110,800	109,757
	Fees and expenses of legal counsel, accountants, special assistants, reporters and witnesses.....	(4) 11,000	5,500	1,197
	Travelling expenses.....	(5) 9,000	9,000	7,494
	Freight, express and cartage.....	(6) 400	400	
	Postage.....	(7) 500	500	500
	Telephones and telegrams.....	(8) 2,000	2,000	1,813
	Office stationery, supplies, equipment and furnishings....	(11) 4,000	4,000	2,100
	Sundries.....	(22) 200	200	15
		<u>\$ 132,400</u>	<u>\$ 132,400</u>	<u>\$ 122,876</u>
	Total Vote 10.....	\$ 1,241,200	\$ 1,241,200	\$ 1,171,455

Vote 15 Corporations Branch	239,200
Expenditures	\$ 234,229

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 224,500	221,100	217,152
Travelling expenses.....	(5) 1,200	1,400	1,185
Freight, express and cartage.....	(6) 100	100	
Postage.....	(7) 1,800	1,800	1,800
Telephones and telegrams.....	(8) 4,000	3,700	3,617
Office stationery, supplies, equipment and furnishings....	(11) 7,500	10,900	10,325
Sundries.....	(22) 100	200	150
	<u>\$ 239,200</u>	<u>\$ 239,200</u>	<u>\$ 234,229</u>

Revenue arising from the above expenditures amounted to \$961,004 and consisted of *Privileges, licences and permits* \$776,530—application for letters patent and supplementary letters patent \$767,830, surrender of letters patent \$8,690, minister's licences \$10; *Services and service fees* \$184,348—annual summaries \$140,262, filing deposit or registration of by-laws, prospectuses, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates searches, clerical work and sundries \$32,979, financial statements \$11,107; *Miscellaneous*—\$126.

Vote 20 Patent Division, Copyright and Industrial Designs Division and Trade Marks Office including contributions to the International Office for the Protection of Literary and Artistic Works and the International Office for the Protection of Industrial Property	4,158,500
Transfer from Treasury Board Vote 5 contingencies	145,000
	<u>4,303,500</u>
Expenditures	\$ 4,226,174

Total revenue arising from the above expenditures amounted to \$4,868,323.

Patent administration

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 82,800	78,800	75,479
Travelling expenses.....	(5) 2,200	2,100	935
Freight, express and cartage.....	(6) 2,000	1,700	1,629
Postage.....	(7) 7,300	7,300	2,712
Telephones and telegrams.....	(8) 1,000	1,900	1,856
Office stationery, supplies, equipment and furnishings....	(11) 5,200	5,350	5,077
Office rental.....	(15) 500		
Sundries.....	(22) 100	4,450	4,338
	<u>\$ 101,100</u>	<u>\$ 101,600</u>	<u>\$ 92,026</u>

Patent division

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 2,834,700		
Transfer from Treasury Board Vote 5 contingencies.....	145,000		
	(1) 2,979,700	3,011,700	2,987,522
Professional and special services.....	(4)	1,000	694
Travelling expenses.....	(5) 9,000	9,000	6,642
Telephones and telegrams.....	(8) 22,000	24,500	23,013

		Estimates	Allotments	Expenditures
Printing of patents.....	(9)	428,000	265,500	264,916
Printing of patent office record.....	(9)	213,000	312,000	310,236
Office stationery, supplies, equipment and furnishings....	(11)	100,000	119,500	104,259
Sundries.....	(22)	600	600	382
		<u>\$ 3,752,300</u>	<u>\$ 3,743,800</u>	<u>\$ 3,697,664</u>

Revenue arising from the above expenditures amounted to \$4,352,447 and consisted of *Privileges, licences and permits* \$3,966,373—assignments \$178,468, claims \$46,025, completing patent applications \$51,986, filing fees \$1,183,487, final fees \$2,460,669, restoration and reinstatement of applications \$11,465, sundries \$34,273; *Proceeds from sales*—\$21; *Services and service fees* \$378,216—attorneys' registration \$13,905, copies \$78,158, printed patents \$286,153; *Miscellaneous*—\$6,837.

*Copyright and industrial designs division including a contribution to the
International Office for the Protection of Literary and Artistic Works*

		Estimates	Allotments	Expenditures
Salaries.....	(1)	62,300	56,100	52,797
Transcription fees.....	(4)	400	400	374
Travelling expenses.....	(5)	4,000	4,000	3,834
Telephones and telegrams.....	(8)	600	800	683
Office stationery, supplies, equipment and furnishings....	(11)	4,000	4,000	3,076
Contribution to the International Office for the Protection of Literary and Artistic Works.....	(20)	10,000	7,800	7,765
		<u>\$ 81,300</u>	<u>\$ 73,100</u>	<u>\$ 68,529</u>

Revenue arising from the above expenditures amounted to \$39,737 and consisted of *Privileges, licences and permits* \$38,353—copyrights \$24,306, designs \$6,872, timber marks \$37, sundries \$7,138; *Services and service fees*—\$1,183; *Miscellaneous*—\$201.

*Trade marks office including a contribution to the International Office for the
Protection of Industrial Property*

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	315,400	311,400	304,972
Travelling expenses.....	(5)	400	400	325
Freight, express and cartage.....	(6)	100	100	
Postage.....	(7)	800	800	800
Telephones and telegrams.....	(8)	3,000	4,500	4,431
Publication of <i>Trade Marks Journal</i>	(9)	15,800	23,800	23,113
Office stationery, supplies, equipment and furnishings....	(11)	23,000	32,800	23,317
Contribution to the International Office for the Protection of Industrial Property.....	(20)	10,000	10,900	10,847
Sundries.....	(22)	300	300	150
		<u>\$ 368,000</u>	<u>\$ 385,000</u>	<u>\$ 367,955</u>

Revenue arising from the above expenditures amounted to \$476,139 and consisted of *Privileges, licences and permits* \$463,409—advertisement fees \$103,931, amendment of registration of registered users \$8,918, assignment of trade marks \$28,572, notices \$1,375, opposition fees \$5,216, registered users \$54,798, renewal of trade marks \$47,515, trade marks \$209,233, sundries \$3,851; *Services and service fees* \$12,482—copies \$6,402, agents' annual fees \$6,080; *Miscellaneous*—\$248.

Total Vote 20.....	<u>\$ 4,303,500</u>	<u>\$ 4,303,500</u>	<u>\$ 4,226,174</u>
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DEPARTMENT OF CONSUMER AND CORPORATE AFFAIRS

8-7

Vote 25c Consumer Affairs Branch.....	175,000
Expenditures.....	\$ 111,716

		Estimates	Allotments	Expenditures
	(1)	83,600	55,600	25,633
A	(4)	17,000	17,000	6,592
	(5)	6,000	8,000	6,247
	(6)	100	100	
	(7)	500	500	
	(8)	2,500	2,500	2,133
	(9)	15,000	15,000	
	(11)	50,200	76,200	71,021
	(22)	100	100	90
		\$ 175,000	\$ 175,000	\$ 111,716

A Payments by services with individual payments of \$2,000 or over were:
Consultant fees—\$126.

Miscellaneous \$6,466—F E Jackson Ottawa \$3,716.

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$ 13,267
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	5,888,375	5,664,328	4,301,328
(2) Civilian allowances.....	1,983	1,983	
(4) Professional and special services.....	539,478	516,909	277,514
(5) Travelling and removal expenses.....	119,300	165,465	64,674
(6) Freight, express and cartage.....	3,400	2,092	2,914
(7) Postage.....	12,700	7,612	8,220
(8) Telephones, telegrams and other communication services..	69,300	76,741	56,647
(9) Publication of departmental reports and other material...	687,800	610,284	550,494
(11) Office stationery, supplies, equipment and furnishings....	352,050	387,553	204,932
Buildings and works including land—			
(15) Rentals.....	500		
(20) Contributions, grants, subsidies, etc., not included else- where.....	20,000	18,613	14,111
(21) Pensions, superannuation and other benefits.....	100	18	59
(22) All other expenditures.....	161,893	143,115	48,140
Total.....	\$ 7,856,879	\$ 7,594,713	\$ 5,529,033

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works	602,000	550,000
Accounting and cheque issue services—Comptroller of the Treasury	105,000	75,000
Contributions to the superannuation account—Treasury Board	391,900	350,000
Contributions to the Canada pension plan account and Quebec pension plan account—Treasury Board	53,400	50,000
Employee surgical-medical insurance premiums—Treasury Board	33,900	30,000
Employee compensation payments—Department of Labour	400	300
Carrying of franked mail—Post Office Department	54,000	50,000
	<u>\$ 1,240,600</u>	<u>\$ 1,105,300</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits	5,255,500 44	4,224,320 01
B Proceeds from sales	21 44	180 25
C Services and service fees	604,421 52	471,513 93
D Refunds of previous years' expenditure	1,716 53	1,822 29
E Miscellaneous	505,118 49	699,431 33
Total	<u>\$ 6,366,778 42</u>	<u>\$ 5,397,267 81</u>

Details

Non-Tax Revenue—		
A Privileges, licences and permits:		
Corporations: application for letters patent and supplementary letters patent \$767,830, surrender of letters patent \$8,690, Minister's licences \$10	776,530	
Bankruptcy: trustees' licence fees \$10,420, sundries \$415	10,835	
Trade marks: advertisement fees \$103,931, amendment of registration of registered users \$8,918, assignment of trade marks \$28,572, notices \$1,375, opposition fees \$5,216, registered users \$54,798, renewal of trade marks \$47,515, trade marks \$209,233, sundries \$3,851	463,409	
Patents: assignments \$178,468, claims \$46,025, completing patent applications \$51,986, filing fees \$1,183,487, final fees \$2,460,669, restoration and reinstatement of applications \$11,465, sundries \$34,273	3,966,373	
Copyrights and industrial designs: copyrights \$24,306, designs \$6,872, timber marks \$37, sundries \$7,138	38,353	
		5,255,500
B Proceeds from sales		21
C Services and service fees:		
Registration: copies, certified copies, and certificates of authentication \$26,278, filing railway mortgages and sales agreements \$860	27,138	
Corporations: annual summaries \$140,262, filing deposit or registration of by-laws, prospectuses, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$32,979, financial statements \$11,107	184,348	
Trade marks: copies \$6,402, agents' annual fees \$6,080	12,482	
Patents: attorneys' registration \$13,905 copies \$78,158, printed patents \$286,153	378,216	
Copyrights and industrial designs	1,183	
Combines: transcripts	1,055	
		604,422

D	Refunds of previous years' expenditure.....		1,717
E	Miscellaneous:		
	Registration	8	
	Bankruptcy: levies under the Bankruptcy Act \$348,667, sundries \$3,881 ..	352,548	
	Combines: fines and forfeitures	145,150	
	Trade marks	248	
	Patents	6,837	
	Copyright and industrial designs	201	
	Corporations	126	
			505,118
	Total.....	\$	6,366,778

Certified correct.

J. F. GRANDY,
*Deputy Minister of Consumer
and Corporate Affairs.*

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental		
Other	778	570
Uncollectible		17
	778	587
Previous years—		
Collectible—		
Inter-departmental		
Other	36	
Uncollectible	26	9
	62	9
	\$ 840	\$ 596

Appendix 1
THE CUSTODIAN
(APPOINTED BY THE REVISED REGULATIONS RESPECTING TRADING WITH THE ENEMY (1943))
Statement of Assets and Liabilities as at December 31, 1967
(with comparative figures as at December 31, 1966)

ASSETS		LIABILITIES	
	1967	1966	1967
VESTED ASSETS ACCOUNT			
Cash.....	\$ 243,301	\$ 593,538	Balance, representing—
Investments in Government of Canada bonds at par (market value \$1,250,258).....	1,260,000	1,200,000	Assets vested in the Custodian.....
Gold (market value \$19,467).....	19,828	19,828	Suspense accounts:
Securities (market value \$898,602).....	142,687	172,763	Cash balances released but cheques not negotiated.....
Equities in companies controlled by the Custodian....	1,029,091	902,786	Securities released but transfer not completed.....
Real Estate.....	2,481	2,481	578
Other assets—personal effects, etc.....	153	154	4,571
	\$ 2,697,541	\$ 2,891,550	\$ 2,692,970
			\$ 2,886,979
OFFICE ADMINISTRATION ACCOUNT			
Cash.....	\$ 44,615	\$ 86,216	Accounts payable and accrued charges.....
Accrued interest.....	15,827	9,160	Provision for retirement gratuities to staff for services up to April 30, 1951, including accrued interest....
Investment in Government of Canada bonds, at par (market value, \$736,984).....	740,000	660,000	Awards payable to evacuated persons of Japanese race
			Surplus
			Balance as at January 1, 1967.....
			Add:
			Excess of income over expense for the year, per Statement of Income and Expense.....
			41,180
			128,986
			4,965,775
			791,955

NOTE: As at December 31, 1967 the Custodian was contingently liable, in an unknown degree, in respect of certain claims pending for damages, etc.

<i>Deduct:</i>		
Par value of bonds transferred to Minister of Finance for redemption and credit to Consolidated Revenue Fund.....		4,215,000
Balance as at December 31, 1967.....	791,955	750,775
	\$ 800,442	\$ 755,376

I have examined the above Statement of Assets and Liabilities and the related Statement of Income and Expense and have reported thereon under date of April 19, 1968 to the Minister of Consumer and Corporate Affairs, as the Custodian.

Certified correct:

R.M. SERRE
Comptroller.

Approved:

M. ROBITAILLE
Assistant Deputy Custodian.

A.M. HENDERSON
Auditor General of Canada.

THE CUSTODIAN—Continued

Methods of valuing the assets vested in the Custodian
as at December 31, 1967

<u>Assets</u>	<u>Details of Valuation</u>
Cash	Foreign currencies included under this heading were converted to Canadian funds at current rates of exchange.
Gold	Valued at \$38.50 per fine ounce, the price ruling at the outbreak of World War II.
Securities	Valued at par, except: (a) no par value shares, which are recorded at \$1 each; and (b) securities deemed worthless which are recorded at one cent per block of shares held in individual accounts. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
Equities in companies controlled by the Custodian	Valued at net worth, i.e., the combined amount of capital and surplus according to most recent financial statements available and at a nominal value of \$1 for each equity where no such statements were available.
Real estate	At the amounts assessed for municipal tax purposes.
Mineral rights	At nominal value of \$1 each.
Other assets:	
Personal effects	At appraised or nominal values.
Sundry: Life insurance policies, undistributed estates and land rentals	At nominal value of \$1 for each item.

Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
Income		
Custodian's fees on assets released from administration.....\$	12,823	\$ 2,196
Income from investments.....	92,104	193,293
Interest on bank deposits.....	5,926	6,084
Sundry.....	997	(3)
	<hr/>	<hr/>
	\$ 111,850	201,570
Expense		
Salaries.....	57,378	58,348
Employees' welfare benefits.....	3,407	3,443
Office rent.....	8,219	9,017
Other office expenses.....	1,549	1,776
Settlement of claims and other irrecoverable outlays, re illegal organizations, interneers, etc.....	117	
	<hr/>	<hr/>
	70,670	72,584
Excess of Income over Expense.....\$	<hr/> 41,180	<hr/> \$ 128,986

THE CUSTODIAN—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, April 19, 1968.

THE HONOURABLE JOHN N. TURNER,
MINISTER OF CONSUMER AND CORPORATE AFFAIRS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Custodian for the year ended December 31, 1967 and have obtained all the information and explanations required.

The examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as were considered necessary in the circumstances.

The Addendum to the Statement of Assets and Liabilities explains the bases used in valuing various classes of assets vested in the Custodian.

As in previous years, income earned from cash funds held by the Custodian and from investments acquired from such funds, was recorded as income of the Custodian.

Subject to the foregoing, I report that, in my opinion, the accompanying statement of assets and liabilities and the statement of income and expense present fairly the financial position of the Custodian as at December 31, 1967, and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

Appendix 2

CORPORATIONS BRANCH

Statement of Revenue and Expenditure for the year ending March 31, 1968

Revenue:

Annual returns of companies.....	140,262	
Application for letters patent and supplementary letters patent, certificates of formation under the Board of Trade Act, certificates of registration under Trade Unions Act.....	767,830	
Surrender of letters patent.....	8,690	
Filing, deposit or registration of by-laws, prospectuses, mortgages, notices of redemption, conversion and cancellation of shares, other documents, certificates, searches and miscellaneous.....	32,979	
Other.....	11,259	
	<hr/>	961,020

Expenditure:

Direct—		
Salaries.....	217,152	
Telephones and telegrams.....	3,617	
Office stationery, supplies, equipment and furnishings.....	10,325	
Other.....	3,135	
	<hr/>	234,229
Apportioned costs—		
Departmental administration (Vote 1).....	45,148	
Accounting and cheque issue services (Comptroller of the Treasury)....	5,250	
Contributions to the superannuation account (Treasury Board).....	8,318	
Employee surgical-medical insurance premiums (Treasury Board).....	1,086	
Contributions to Canada pension plan account (Treasury Board).....	2,505	
Carrying of franked mail (Post Office).....	2,700	
Accommodation (Public Works).....	28,063	
	<hr/>	93,070
		<hr/> 327,299

Excess of revenue over expenditure.....	<u><u>\$ 633,721</u></u>
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1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF DEFENCE PRODUCTION

•

Details of

EXPENDITURES AND REVENUES

•

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DEPARTMENT OF DEFENCE PRODUCTION

Payments to assist defence contractors with defence plant modernization and in connection with the establishment of production capacity and qualified sources of production of component parts and materials, which in previous years were included under expenditures of this department, are now included in the expenditures of the Department of Industry.

In accordance with the usual practice, the details of both 1967-68 and 1966-67 expenditures and revenues are shown under the department to which the transfer was made.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
9.3	1	Departmental administration.....	25,669,000 00	23,736,586 44	23,475,421 85
9.4	5	Payments for capital assistance.....	200,000 00	56,042 19	161,711 58
9.4	6	Reimbursement of the revolving fund for losses sustained in the Crown owned magnesium foundry—Haley Ont.....	480,000 00	480,000 00	
9.5	7	Payment of the obligations of the Crown owned magnesium foundry—Haley Ont.....	740,000 00	731,433 55	
9.5	8	Reimbursement of the revolving fund for losses in the disposition of strategic materials.....	77,287 00	77,286 81	
9.5	9	Reimbursement of the supply service revolving fund.....	7,253 00	7,252 49	13,423 00
9.5	10	Reimbursement of the Queen's Printer's advance account.....	996 00	995 07	36,678 00
9.5	Stat.	Refunds of amounts credited to revenue in previous years.....	13,657 41	13,657 41	
			27,188,193 41	25,103,253 96	23,687,234 43
CANADA EMERGENCY MEASURES ORGANIZATION					
9.5	20	Administration and operation.....	3,229,300 00	2,758,703 03	3,150,732 65
9.6	25	Construction or acquisition of buildings, works, land and equipment.....	2,230,200 00	428,109 69	746,348 62
9.7	30	Grants to provinces and municipalities for Civil Defence and related purposes.....	5,200,000 00	4,797,379 16	5,345,265 22
		<i>Expenditures from appropriations not required for 1967-68.....</i>			36 49
			10,659,500 00	7,984,191 88	9,242,382 98
CROWN COMPANIES					
9.7	40	Canadian Arsenal's Limited— Administration and operation.....	1 00		832,757 07
9.7	45	Construction, improvements and equipment..	461,400 00	366,563 97	420,340 25
9.7	50	Canadian Commercial Corporation— Administration and operation.....	2,058,000 00	2,045,247 55	
			2,519,401 00	2,411,811 52	1,253,097 32
		Total.....	\$ 40,367,094 41	\$ 35,499,257 36	\$ 34,182,714 73

Vote 1 Departmental administration and, (a) the care, maintenance and custody of standby defence plants, buildings, machine tools and production tooling; (b) grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors; and, (c) the repair of office equipment for all Government Departments	25,669,000
Expenditures	\$ 23,736,586

Expenditures included an ex gratia payment of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for the loss of personal belongings while on government business.		
J A C Henderson.....	P.C. 1967-5/1235, June 22, 1967	\$ 126

Departmental administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	21,895,000	21,685,500	20,836,497
Less—salaries and wages of stores and traffic divisions chargeable to the Queen's Printer's advance account...	(34)	155,000	155,000	150,000
		21,740,000	21,530,500	20,686,497
Overtime.....	(1)	85,000	85,000	61,532
Living allowances.....	(2)	316,500	316,500	272,269
A Professional and special services.....	(4)	811,200	811,200	500,277
Travelling and removal expenses.....	(5)	850,000	850,000	734,671
Freight, express and cartage.....	(6)	333,000	333,000	294,191
Postage.....	(7)	126,000	126,000	118,355
Telephones and telegrams.....	(8)	455,000	575,000	553,444
Publication of departmental reports and other material...	(9)	171,700	171,700	64,844
Exhibits, advertising, films and displays.....	(10)	42,000	42,000	1,430
Office stationery, supplies, equipment and furnishings....	(11)	1,476,300	1,476,300	1,316,246
Repairs to office equipment and acquisition of spare parts	(11)	600,000	625,000	623,979
Material and supplies.....	(12)	53,100	53,100	46,756
Rental of buildings and works.....	(15)	75,000	84,000	83,547
Acquisition or construction of equipment.....	(16)	180,500	180,500	168,474
Repairs and upkeep of equipment.....	(17)	16,400	30,400	26,425
Rental of equipment.....	(18)	5,000	5,000	4,295
Unemployment insurance contributions and other personal benefits.....	(21)	1,500	2,300	2,221
Sundries including travelling expenses of other than government employees.....	(22)	64,800	64,800	48,915
		27,403,000	27,362,300	25,608,368
Less—amount recoverable from the Canadian Commercial Corporation.....	(34)	2,160,000	2,160,000	2,160,000
		\$ 25,243,000	\$ 25,202,300	\$ 23,448,368

A Payments by services with individual payments of \$2,000 or over were:

Clerical and stenographic assistance \$48,220—United States Air Force and Army Washington D C U S A \$22,503.

Consultant services \$199,198—Aic Windspear Doane Limited Toronto \$7,000; Executive Development Centre Management Systems Corp Cambridge Mass U S A \$32,170; Ontario Research Foundation of Canada Toronto \$9,266; Peat Marwick Livingston and Co Boston Mass U S A \$104,157; Traffic Injury Research Foundation of Canada Ottawa \$5,000; J M Tusiewicz Willowdale Ont \$2,025; D Wolochow Ottawa \$6,035; Woods Gordon and Company Toronto \$33,545.

Legal services \$14,172—Gowling MacTavish Osborne and Henderson Ottawa \$13,737.

Protection services \$98,695—Canadian Corps of Commissionaires Ottawa \$87,070.

Scientific services \$19,756—Textile Technical Federation Montreal \$2,500.

Training courses and seminars \$69,797—Peat Marwick Livingston and Co Boston Mass U S A \$41,968.

Miscellaneous services \$50,439.

PUBLIC ACCOUNTS, 1967-68

Care, maintenance and custody of standby defence plants, buildings,
machine tools and production tooling

		Estimates	Allotments	Expenditures
Sundries.....	(22)	\$ 236,000	\$ 236,000	\$ 59,810

Grants to municipalities in lieu of taxes on Crown-owned defence
plants operated by private contractors

		Estimates	Allotments	Expenditures
Grants.....	(19)	\$ 190,000	\$ 230,700	\$ 228,408

T.B. 672827 September 11, 1967, T.B. 674792 November 17, 1967, T.B. 676092 January 9, 1968 and T.B. 677170 February 14, 1968 authorized the following grants:

<u>Private contractor</u>	<u>Municipality</u>	<u>Province</u>	<u>Amount</u>
The de Havilland Aircraft Company of Canada Limited.....	Township of North York.....	Ontario.....	92,840
Haley Industries Ltd.....	Municipal Corporation of Ross.....	Ontario.....	44,761
Northwest Industries Ltd.....	City of Edmonton.....	Alberta.....	5,862
Peacock Brothers Limited.....	City of LaSalle.....	Quebec.....	15,443
Trenton Steel Works, Dominion Steel and Coal Corporation.....	Town of Trenton.....	Nova Scotia.....	47,092
Val Cartier Industries Ltd.....	City of Quebec.....	Quebec.....	22,410
			<hr/> \$ 228,408
			<hr/>
Total Vote 1.....	\$ 25,669,000	\$ 25,669,000	\$ 23,736,586
	<hr/>	<hr/>	<hr/>

Vote 5 Payments, subject to the approval of Treasury Board for capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, by Crown plants operated under lease or other management arrangement or by Crown companies under the direction of the Minister of Defence Production.....		200,000
Expenditures.....		\$ 56,042

	Estimates	Allotments	Expenditures
Equipment.....	200,000		
Capital assistance—			
Contractors—			
Haley Industries Ltd Haley Ont.....		30,563	28,827
Peacock Brothers Ltd LaSalle Que.....		917	
Orenda Limited Toronto Ont.....		27,215	27,215
Various contractors.....		9,113	
Unallotted by Treasury Board.....		132,192	
(16)	\$ 200,000	\$ 200,000	\$ 56,042

Vote 6c Reimbursement of the Defence Production revolving fund established by Section 16 (1) of the Defence Production Act for losses sustained in the operation of the Crown-owned magnesium foundry at Haley, Ontario, prior to its sale in December, 1967.....		480,000
Expenditures.....		(22) \$ 480,000

DEPARTMENT OF DEFENCE PRODUCTION

9.5

Vote 7c Payment of the obligations of the Crown-owned magnesium foundry at Haley, Ontario, outstanding as of September 30, 1967.....		740,000
Expenditures.....	(22)	\$ 731,434

Vote 8c Reimbursement of the Defence Production revolving fund established by Section 16 (1) of the Defence Production Act for losses sustained in the 1966-67 fiscal year in the disposition of strategic materials.....		77,287
Expenditures.....	(22)	\$ 77,287

Vote 9c Reimbursement of the supply service revolving fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966, for the supply of certain goods and services to federal government departments and agencies for the value of stores which have become obsolete or unserviceable.....		7,253
Expenditures.....	(22)	\$ 7,252

Vote 10c Reimbursement of the Queen's Printer's advance account for the value of stores which have become obsolete or unserviceable.....		996
Expenditures.....	(22)	\$ 995

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$ 13,657
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CANADA EMERGENCY MEASURES ORGANIZATION

Vote 20 Administration and operation.....		3,229,300
Expenditures.....		\$ 2,758,703

		Estimates	Allotments	Expenditures
	(1)	1,485,440	1,485,440	1,300,886
	(1)	4,000	4,000	1,967
	(2)	14,000	17,500	16,296
A Professional and special services.....	(4)	890,000	890,000	822,917
Travelling expenses.....	(5)	73,000	73,000	68,354
Freight, express and cartage.....	(6)	9,000	9,000	6,283
Postage.....	(7)	5,000	5,000	4,995
Telephones, telegrams and other communication services.....	(8)	47,000	47,000	46,415
Informational publications.....	(9)	59,500	56,000	35,024
Informational programs other than publications.....	(10)	46,100	46,100	32,162
Office stationery, supplies and equipment.....	(11)	88,185	88,185	65,270
Materials and supplies.....	(12)	177,775	177,775	74,161
Repairs and upkeep of buildings and works.....	(14)	10,000	10,000	5,409
Repairs and upkeep of equipment.....	(17)	103,400	103,400	102,461
Municipal or public utility services.....	(19)	1,000	1,000	224
Travelling expenses—other than staff.....	(22)	200,000	200,000	163,323
Sundries.....	(22)	15,900	15,900	12,556
		\$ 3,229,300	\$ 3,229,300	\$ 2,758,703

This vote was provided for the administrative and operating expenses of the Canada Emergency Measures Organization at its headquarters in Ottawa and its field offices in the ten provinces, including the cost of technical advice and assistance secured from outside the public service for special projects. It also provides for the administration

and operation of the Canadian Emergency Measures College (formerly called Civil Defence College) at Arnprior, Ont. The functions of the Canada Emergency Measures Organization are (1) to develop policies and a program to ensure the continuity of government in an emergency; (2) to co-ordinate civil emergency planning and training by federal departments and agencies; (3) in conjunction with provincial authorities, to develop policies and a program for the control of civil road transport resources in an emergency; (4) to plan civil emergency measures in respect of matters that are not the responsibility of any federal department or agency, or to recommend to the Governor in Council the assignment of such responsibility to a Minister; (5) to provide assistance and guidance to provincial governments and municipalities in respect of the preparation of civil emergency measures in matters that are not the responsibility of any federal department or agency; (6) to provide general liaison with other countries and with N A T O on matters relating to civil emergency measures and (7) to be responsible for the direction and the administration of the Canadian Emergency Measures College.

Revenue arising from the above expenditures amounted to \$3,856 and consisted of *Proceeds from sales*—\$1,450; *Services and service fees*—\$116; *Miscellaneous*—\$2,290.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$27,968—Canadian Corps of Commissionaires Ottawa \$27,968.

Design underground schools for fallout protection \$12,285—T D Overhill Ottawa \$12,285.

Development of sewage disposals for shelters \$9,550—T D Overhill Ottawa \$9,550.

Inter-departmental research co-ordination \$29,711—Research Triangle Institute Research Triangle Park N C U S A \$18,433, University of Toronto Toronto \$11,278.

National fallout shelter survey \$66,151—Central Data Processing Service Bureau Ottawa \$66,151.

Research studies \$36,933—Peter Barnard Consulting Engineer Ltd Toronto \$22,000, A C Heidebrecht Hamilton Ont \$4,722, McGill University Montreal \$10,211.

Resources analysis \$101,809—D W Carr and Associates Ottawa \$37,400, Central Data Processing Service Bureau Ottawa \$64,409.

Vote 25 Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances not exceeding in the aggregate the amounts of the shares of the governments of the provinces of the costs of joint programs....

2,230,200

Expenditures..... \$ 428,110

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.... (13)	1,610,000	1,610,000	223,292
B	Construction or acquisition of equipment..... (16)	620,200	620,200	204,818
		<u>\$ 2,230,200</u>	<u>\$ 2,230,200</u>	<u>\$ 428,110</u>

The variation between the appropriation and expenditures charged thereto resulted from a direction by the Treasury Board not to proceed with any new construction or acquisition programs.

A *Included consultant fees \$35,339—Burgess McLean & MacPhadyen Ottawa \$29,754, Margison and Keith Toronto \$2,303, McLean Water Supply Ltd Ottawa \$3,282.

B Included: communications equipment \$10,056, cooking equipment \$10, equipment for emergency government facilities \$7,371, lounge equipment \$2,018, radiation defence equipment \$147,465, shelter equipment \$32,798, vehicles \$5,100.

*Awarded through the Department of Public Works.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Construction of buildings—		
Construction of new Canadian Emergency Measures College at Arnprior.....	750,000	55,836
Construction and development of regional emergency government headquarters....	520,000	29,368
Construction and development of zone emergency government headquarters at selected locations across Canada.....	200,000	61,537
Construction and development of relocation facilities.....	40,000	28,520
Construction and instrumentation of scale model shelters for testing purposes....	50,000	48,031
Development of communal shelter space in existing buildings.....	50,000	
Total construction of buildings.....	<u>1,610,000</u>	<u>223,292</u>

	Allotments	Expenditures
Acquisition of equipment—		
Acquisition of radiation detection equipment.....	416,500	147,465
Acquisition of equipment for emergency facilities at the regional and zonal level....	41,200	7,371
Acquisition of items of shelter equipment for testing and other purposes.....	33,500	32,798
Acquisition of communications equipment for emergency government facilities.....	120,000	10,056
Acquisition of automotive training and other equipment for the Canadian Emergency Measures College at Arnprior.....	9,000	7,128
Total acquisition of equipment.....	620,200	204,818
	<u>\$ 2,230,200</u>	<u>\$ 428,110</u>

Vote 39 Grants to provinces and municipalities for civil defence and related purposes and authority to make recoverable advances in accordance with terms and conditions approved by the Treasury Board.....	5,200,000
Expenditures.....	(20) \$ 4,797,379

This vote was provided for the financial assistance program of the organization. Grants are made to provinces to defray part of the cost of approved civil defence projects undertaken by provinces and municipalities. Such projects include the organization and the training of staff, the purchase of equipment and clothing, the construction and alteration of buildings for civil defence purposes, and the purchase of operational equipment having a peacetime use. The federal assistance consists of grants up to the maximum of 75 per cent of the total cost of such projects, except where equipment having a peacetime use is purchased, in which case the maximum federal share is 50 per cent.

A statement by provinces follows:

Province	Maximum entitlement	Approved projects	Expenditures
Newfoundland.....	92,107	122,810	89,779
Nova Scotia.....	212,000	289,763	208,647
Prince Edward Island.....	28,500	45,250	
New Brunswick.....	155,903	207,870	120,827
Quebec.....	1,499,200	2,067,600	1,328,037
Ontario.....	1,753,933	2,428,578	1,649,938
Manitoba.....	250,000	333,220	229,014
Saskatchewan.....	203,000	284,334	203,000
Alberta.....	487,007	746,596	487,007
British Columbia.....	506,363	675,150	469,143
Northwest Territories.....	11,987	23,744	11,987
	<u>\$ 5,200,000</u>	<u>\$ 7,224,915</u>	<u>\$ 4,797,379</u>

CROWN COMPANIES

Vote 40 Canadian Arsenals Limited—Administration and operation.....	(22) \$ 1
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The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1968, as certified by him, together with supporting schedules, will be found in volume III of this report.

Vote 45 Canadian Arsenals Limited—Construction, improvements and equipment ..	461,400
Expenditures.....	\$ 366,564

	Estimates	Allotments	Expenditures
Construction and improvements..... (13)	15,000	15,000	
Equipment..... (16)	446,400	446,400	366,564
	<u>\$ 461,400</u>	<u>\$ 461,400</u>	<u>\$ 366,564</u>

Vote 50 Canadian Commercial Corporation—Administration and operation.....	2,058,000
Expenditures.....	(4) \$ 2,045,248

Statement of Expenditures by Standard Objects

DEPARTMENT		Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1)	Civil salaries and wages.....	21,980,000	20,898,029	19,414,420
(2)	Civilian allowances.....	316,500	272,269	266,539
(4)	Professional and special services.....	2,869,200	2,545,525	349,217
(5)	Travelling and removal expenses.....	850,000	734,671	605,481
(6)	Freight, express and cartage.....	333,000	294,191	203,140
(7)	Postage.....	126,000	118,355	109,094
(8)	Telephones, telegrams and other communications services.....	455,000	553,444	482,173
(9)	Publication of departmental reports and other material.....	171,700	64,844	76,176
(10)	Exhibits, advertising, films, broadcasting and displays.....	42,000	1,430	4,844
(11)	Office stationery, supplies, equipment and furnishings.....	2,076,300	1,940,225	1,523,198
(12)	Materials and supplies.....	53,100	46,756	33,876
Buildings and works including land—				
(13)	Construction or acquisition.....	15,000		33,000
(15)	Rentals.....	75,000	83,547	41,418
Equipment—				
(16)	Construction or acquisition.....	826,900	591,080	663,351
(17)	Repairs and upkeep.....	16,400	26,425	10,890
(18)	Rentals.....	5,000	4,295	2,028
(19)	Municipal or public utility services.....	190,000	228,408	187,370
(21)	Pensions, superannuation and other benefits.....	1,500	2,221	1,661
(22)	All other expenditures.....	1,619,994	1,419,350	1,072,456
		32,022,594	29,825,065	25,080,332
(34)	Less—estimated savings and recoverable items.....	2,315,000	2,310,000	140,000
		29,707,594	27,515,065	24,940,332
CANADA EMERGENCY MEASURES ORGANIZATION				
(1)	Civil salaries and wages.....	1,489,440	1,302,853	1,298,045
(2)	Civilian allowances.....	14,000	16,296	13,715
(4)	Professional and special services.....	890,000	822,917	1,145,151
(5)	Travelling and removal expenses.....	73,000	68,354	67,058
(6)	Freight, express and cartage.....	9,000	6,283	4,387
(7)	Postage.....	5,090	4,995	3,697
(8)	Telephones, telegrams and other communication services.....	47,000	46,415	49,990
(9)	Publication of departmental reports and other material.....	59,500	35,024	46,153
(10)	Exhibits, advertising, films, broadcasting and displays.....	46,100	32,162	51,178
(11)	Office stationery, supplies, equipment and furnishings.....	88,185	65,270	69,406
(12)	Materials and supplies.....	177,775	74,161	72,743
Buildings and works including land—				
(13)	Construction or acquisition.....	1,610,000	223,292	193,006
(14)	Repairs and upkeep.....	10,000	5,409	917
Equipment—				
(16)	Construction or acquisition.....	620,200	204,818	553,342
(17)	Repairs and upkeep.....	103,400	102,461	141,003
(19)	Municipal or public utility services.....	1,000	224	4,249
(20)	Contributions, grants, subsidies, etc., not included elsewhere.....	5,200,000	4,797,379	5,345,265
(22)	All other expenditures.....	215,900	175,879	183,078
		10,659,500	7,984,192	9,242,383
Total.....		\$ 40,367,094	\$ 35,499,257	\$ 34,182,715

**Estimated Value of Major Services Not Included
in this Department's Appropriations**

DEPARTMENT	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	4,872,000	3,604,000
Accounting and cheque issue services—Comptroller of the Treasury.....	1,716,200	1,501,700
Contributions to superannuation account—Treasury Board.....	1,974,900	1,079,600
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	281,000	268,300
Employee surgical-medical insurance premiums—Treasury Board.....	128,900	115,700
Employee compensation payments—Department of Labour.....	18,700	600
Carrying of franked mail—Post Office Department.....	92,400	65,700
	<u>9,084,100</u>	<u>6,635,600</u>

CANADA EMERGENCY MEASURES ORGANIZATION

Accommodation—provided by the Department of Public Works.....	190,600	110,700
Accommodation—in this department's own buildings.....	225,900	195,000
Accounting and cheque issue services—Comptroller of the Treasury.....	36,400	33,900
Contributions to superannuation account—Treasury Board.....	99,100	68,600
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	11,200	13,800
Employee surgical-medical insurance premiums—Treasury Board.....	8,500	6,200
Employee compensation payments—Department of Labour.....	100	400
Carrying of franked mail—Post Office Department.....	5,000	3,700
	<u>576,800</u>	<u>432,300</u>
Total.....	<u>\$ 9,660,900</u>	<u>\$ 7,067,900</u>

Estimated Value of Major Services Provided to Other Departments

	1967-68	1966-67
Advisory and administrative services—Department of Industry.....	<u>\$ 1,150,000</u>	<u>\$ 868,000</u>

REVENUES

DEPARTMENT

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	5,134,935 35	8,946,873 66
B Proceeds from sales.....	4,705,096 58	7,608,368 72
C Services and service fees.....	76,193 68	118,377 40
D Refunds of previous years' expenditure.....	192,024 92	23,164 48
E Miscellaneous.....	113,352 34	185,923 83
Total.....	<u>\$ 10,221,602 87</u>	<u>\$ 16,882,708 09</u>

Details

Non-Tax Revenue—

A Return on investments:

Interest on balances receivable under departmental agreements of sale of Crown assets: Renfrew Aircraft and Engineering Co Ltd \$17,286; Algoma Steel Corporation \$28,653.....	45,939	
Dividend on capital stock of Polymer Corporation Limited.....	2,600,000	
Interest on debentures—The Corporation of the Township of Toronto.....	4,270	
Interest on investments—Defence Production revolving fund.....	847,996	
Net profit on the 1967-68 operations of the Queen's Printer's advance account....	627,955	
Net profit on the 1967-68 operations of the Canadian Government Supply Services revolving fund.....	686,042	
Net profit on the 1967-68 operations of the Canadian Commercial Corporation...	131,138	
Crown Assets Disposal Corporation—Excess of income over expenses 1967-68....	191,245	
Sundries.....	350	
		5,134,935

B Proceeds from sales:

Sale of surplus Crown assets by Crown Assets Disposal Corporation (principal and interest less portion retained by Corporation, and less \$8,982,163 remitted to the Department of National Defence).....	4,610,689	
The accounts of the Corporation are audited by the Auditor General of Canada and Balance Sheet as at March 31, 1968, as certified by him together with supporting schedules will be found in volume III of this report.		
Sale of publications.....	11,672	
Sale of departmental Crown assets and recoveries re environmental test equipment: Bach-Simpson Limited \$3,700; Bourns (Canada) Limited \$5,400; Croven Limited \$3,884; Dale Electronics Limited \$1,250; Johnson, Mathey and Mallory Limited \$4,000; Phillips Electronics Incorporated \$3,753; Precision Electronics Components (1956) Limited \$3,754; C R Snelgrove Company \$2,353.....	28,094	
(For further details in respect of certain of these companies, see schedule, Other Loans and Investments, in volume I of this report.)		
Profit on sale of materials—Defence Production revolving fund.....	54,642	
		4,705,097

C Services and service fees: Rental of government-owned machine tools and buildings.. 76,194

D Refunds of previous years' expenditure: Refunds in connection with the capital assistance program \$99; Canadian Government Supply Service \$2,279; sundries \$189,647..... 192,025

E Miscellaneous: Teletype service provided to other government departments and agencies \$1,625; sale of used and reconditioned furniture and new furniture returned by departments for which no credit was requested \$87,270; sundries \$24,457..... 113,352

\$ 10,221,603

Certified correct.

G. W. HUNTER,

Deputy Minister of Defence Production.

CANADA EMERGENCY MEASURES ORGANIZATION

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Privileges, licences and permits.....		1,057 53
A Proceeds from sales.....	1,450 32	4,935 26
B Services and service fees.....	116 00	644 00
C Refunds of previous years' expenditure.....	185,068 69	64,002 70
D Miscellaneous.....	2,289 82	262 25
Total.....	\$ 188,924 83	\$ 70,901 74

Details

A	Proceeds from sales: Sale of food \$1,419; sale by provinces of obsolete civil defence equipment \$31	1,450
B	Services and service fees: Transportation of school children.....	116
C	Refunds of previous years' expenditure: Refund of payments made under financial assistance program \$129,669; 25 per cent of cost of R A D E F equipment supplied to provinces \$34,179; provincial share of cost of constructing and equipping Zone Emergency Government Headquarters \$20,583; sundries \$638.....	185,069
D	Miscellaneous: Commission on telephones \$124; federal share of sale of equipment \$2,166.....	2,290
Total.....		\$ 188,925

Certified correct.

J. F. WALLACE,
Acting Director General,
Canada Emergency Measures Organization.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
DEPARTMENT		
Current year—		
Collectible—		
Inter-departmental.....		156,315
Other.....	3,722	229,027
	3,722	385,342
Previous years—		
Collectible.....	193,025	237
	196,747	385,579
CANADA EMERGENCY MEASURES ORGANIZATION		
Current year—		
Collectible.....		1,088
	\$ 196,747	\$ 386,667

Appendix 1

DEFENCE PRODUCTION REVOLVING FUND

AUDITOR GENERAL OF CANADA

Ottawa, July 25, 1968.

THE HONOURABLE D. C. JAMIESON,
MINISTER OF DEFENCE PRODUCTION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Defence Production Revolving Fund as at March 31, 1968, and the Statements of Trading Operations and Deficit for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In previous reports I have noted that, although section 16(2)(c) of the Defence Production Act, R.S., c. 62, expressly prohibits the making of loans from the Revolving Fund to assist in the acquisition of capital equipment, advances for this purpose have been made from the Revolving Fund to manufacturers under a Defence Industry Modernization Program prior to March 31, 1967. The balance of the advances outstanding at March 31, 1968 amounting to \$8,522,044, is included in accounts receivable. Since April 1, 1967 all loans of this nature have been charged to parliamentary appropriations of the Department of Industry provided for this purpose.

I now report that, in my opinion, subject to the foregoing, the accompanying Balance Sheet and Statements of Trading Operations and Deficit present fairly the financial position of the Fund as at March 31, 1968 and the results of its Trading Operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

DEFENCE PRODUCTION REVOLVING FUND—Continued

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	LIABILITIES AND GOVERNMENT EQUITY		
	1968	1967	1967
Accounts receivable (Note 1).....	\$ 20,716,984	\$ 24,557,777	\$ 4,647,264
Progress payments and advances to suppliers and other recoverable costs.....	25,566,792	12,545,488	10,371,813
Working capital advances.....		330,000	
Inventories of strategic materials, at cost including warehousing (Note 2).....	6,647,363	6,894,388	39,051,982
Inventory shortage, cobalt, at cost (Note 3).....	1,139,717	1,139,717	203
			8,755
			34,018,099
			39,051,779
			34,009,344
			\$ 54,070,856
			\$ 45,467,370

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department

G. W. HUNTER
Deputy Minister

T. E. BROWN
for Comptroller.

I have examined the above Balance Sheet and the related Statements of Trading Operations and Deficit and have reported thereon under date of July 23, 1968 to the Minister of Defence Production.

A. M. HENDERSON
Auditor General of Canada.

DEFENCE PRODUCTION REVOLVING FUND—Continued

Notes to the Financial Statements at March 31, 1968

- 1. Accounts receivable include \$151,323 for interest accrued but not yet due on certain long-term interest-bearing sales agreements. In previous years, interest was accrued and included in revenue only if it was actually due at the year end.
- 2. A major part of the inventories of strategic materials consists of raw quartz which cost \$6,081,417 and for which there is little market. Sales in recent years have realized about 25% of the original cost. The remaining inventories costing \$565,946 have an estimated realizable value of \$596,614.
- 3. A shortage of 314,816 pounds of cobalt was discovered in May 1965. The cobalt cost \$1,188,599 and its estimated realizable value at March 31, 1965 was \$557,224. An amount of \$48,882 has been recovered to date and proceedings in the Exchequer Court have been instituted to make further recoveries.

Statement of Trading Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Sales at cost—		
Aircraft and components.....	\$ 10,038,980	\$ 17,421,337
Research and development.....	12,735,625	11,242,393
Munitions and propellants.....	2,625,608	4,431,271
	<u>\$ 25,400,213</u>	<u>\$ 33,095,001</u>
Interest earned on—		
Agreements of sale of aircraft.....	\$ 707,680	\$ 992,664
Working capital advances.....	12,403	19,800
Advances under production agreement.....	60,024	
	<u>780,107</u>	<u>1,012,464</u>
Profit on sale of—		
Strategic materials (see below).....	53,184	(76,267)
Munitions and propellants.....	613	
Net income.....	<u>\$ 833,904</u>	<u>\$ 936,197</u>

Profits and Losses on Transactions in Strategic Materials on hand April 1, 1967

	Year ended March 31, 1968			Cumulative to March 31, 1968		
	Sales	Cost of sales	Gross profit (loss)	Sales	Cost of sales	Gross profit (loss)
Antimony.....	\$ 303,922	\$ 250,535	\$ 53,387	\$ 388,380	\$ 331,522	\$ 56,858
Hexachlorethane.....				5,032	4,130	902
Picrite.....				872,727	872,727	
Activated Carbon.....	5,850	5,850		24,307	24,307	
	<u>309,772</u>	<u>256,385</u>	<u>53,387</u>	<u>1,290,446</u>	<u>1,232,686</u>	<u>57,760</u>
Quartz.....	120	323	(203)	186,143	206,036	(19,893)
	<u>\$ 309,892</u>	<u>\$ 256,708</u>	<u>\$ 53,184</u>	<u>\$ 1,476,589</u>	<u>\$ 1,438,722</u>	<u>\$ 37,867</u>

DEFENCE PRODUCTION REVOLVING FUND—*Concluded*Statement of Deficit for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>	<u>1967</u>
Balance at April 1—		
Loss on disposal of strategic materials to be recovered from a parliamentary appropriation.....\$	(77,286) \$	
Net income payable to the Receiver General of Canada.....	68,531	2,286,292
	<u>(8,755)</u>	<u>2,286,292</u>
Net income for year.....	833,904	936,197
Reimbursement of loss on disposal of strategic materials, Department of Defence Production Vote 8c.....	77,286	
Warehousing costs applicable to inventories of strategic materials on hand April 1, 1966.		44,512
	<u>902,435</u>	<u>3,267,001</u>
Transferred to the Receiver General of Canada.....	902,638	3,275,756
	<u>902,638</u>	<u>3,275,756</u>
Balance at March 31—		
Loss on disposal of strategic materials to be recovered from a parliamentary appropriation.....\$	(203) \$	(8,755)
	<u><u>(203)</u></u>	<u><u>(8,755)</u></u>

Appendix 2

CANADIAN GOVERNMENT SUPPLY SERVICE REVOLVING FUND

AUDITOR GENERAL OF CANADA

Ottawa, July 5, 1968.

THE HONOURABLE C. M. DRURY,
MINISTER OF INDUSTRY,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Government Supply Service Revolving Fund as at March 31, 1968 and the related Statement of Operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The Revolving Fund was established by Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c.6, for the purpose of acquiring, managing, manufacturing, producing or otherwise dealing in stores or materials; to purchase and to supply repair services for office furniture and equipment, and for freight services, for federal government departments and agencies. The purposes of the Fund have been further extended by Vote L13g, Appropriation Act No. 2, 1967, 1966-67, c.85, and Vote L22a, Appropriation Act No. 7, 1967, 1967-68, c.8, to include the procurement of insurance coverage at bulk rates on the movement of household effects, the financing of the cost of hotel accommodation in Montreal during the period of the Canadian Universal and International Exhibition, 1967, and the financing of travel accounts arranged by Central Travel Services.

In my opinion, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Canadian Government Supply Service Revolving Fund as at March 31, 1968 and the result of its operations for the year ended on that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON,
Auditor General of Canada.

CANADIAN GOVERNMENT SUPPLY SERVICE REVOLVING FUND—Continued
(Department of Defence Production)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

	ASSETS		LIABILITIES	
	1968	1967	1968	1967
Accounts receivable				
Departments and Agencies of the Government of Canada.....	562,908	\$ 1,161,887	Accounts payable and accrued charges.....	\$ 1,095,114
Claims.....	68,261	56,625	Advance from customer department.....	22,445
	631,169	1,218,512	Equity of Canada	76,000
Advance payment to supplier.....	65,829	95,500	Advances, not exceeding \$10,000,000 after deduction therefrom all amounts due, authorized by Department of Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c.6, as amended.....	5,061,488
Inventories—at cost.....	5,455,925	1,918,611		859,758
Net inventory shortage to be recovered from a parliamentary appropriation.....	29,124			
	\$ 6,182,047	\$ 3,232,623		

The accompanying notes are an integral part of the financial statements.

Certified correct:

N. R. MACLEAN
Comptroller

Approved:

W. H. HUCK
*for Deputy Minister, Department of
Defence Production.*

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 6, 1968 to the Minister of Industry.

A. M. HENDERSON
Auditor General of Canada.

CANADIAN GOVERNMENT SUPPLY SERVICE REVOLVING FUND—*Concluded*

(Department of Defence Production)

Statement of Operations for the Year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967)

	1968	1967
Sales		
Supply operations.....	\$ 12,207,163	\$ 10,746,686
Other services		
Commercial printing.....	1,046,566	5,781,347
Transit insurance.....	184,109	
Travel service.....	54,018	
Hotel reservations.....	22,425	
	<u>\$ 13,514,281</u>	<u>\$ 16,528,033</u>
Cost of sales		
Inventory at beginning of year.....	\$ 1,918,611	\$ 1,894,436
Purchases.....	15,129,137	10,804,175
	<u>17,047,748</u>	<u>12,698,611</u>
Less: Inventory at close of year.....	5,455,925	1,918,611
	<u>11,591,823</u>	<u>10,780,000</u>
Other services, at cost.....	1,307,118	5,781,347
	<u>12,898,941</u>	<u>16,561,347</u>
	615,340	(33,314)
Discounts earned.....	<u>70,702</u>	<u>45,212</u>
Operating profit transferred to the Consolidated Revenue Fund as revenue.....	<u>\$ 686,042</u>	<u>\$ 11,898</u>

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

1. Advance payment to supplier relates to insurance to be provided for the removal of household effects and is liquidated by billing user departments as services are provided.
2. Payments of \$904,045 made by customer departments in April 1968 and charged to their appropriations for the fiscal year 1967-68 have been applied as a reduction of accounts receivable at March 31, 1968.
3. The cost of sales includes the acquisition cost of materiel and delivery costs. It does not include the value of administration expense, light, power, telephone, heating, amortization of buildings and equipment, etc., provided without charge by government departments including the Department of Defence Production.

Appendix 3

QUEEN'S PRINTER'S ADVANCE

AUDITOR GENERAL OF CANADA

Ottawa, July 18, 1968.

THE HONOURABLE D. JAMIESON,
MINISTER OF DEFENCE PRODUCTION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Queen's Printer's Advance operated by the Canadian Government Printing Bureau of the Department of Defence Production as at March 31, 1968, and the related Statement of Operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

Equipment costing \$500,914, acquired during the year, has been charged to the Advance in accordance with a legal opinion of the Deputy Attorney General that the term "material" (for the execution of orders) referred to in section 37 of the Public Printing and Stationery Act is sufficiently broad to include equipment. The cost of this equipment which has a useful life of many years, has been recorded as expenditure rather than as an asset to be amortized over its useful life. Therefore, the costs for the year are, in my opinion, overstated while the assets of the Advance and the year's profit payable to the Receiver General of Canada are understated.

Linotype and monotype metal with an estimated value of \$344,000 was on hand at the Printing Bureau. This metal is re-usable and has accumulated over a period of years. The practice is to amortize the cost of each year's purchase over a period of three years regardless of the extent to which the metal is used in any year. There is, therefore, no clear relationship between the amounts charged to expense in any year and the true cost of the metal used in that year.

Matrices with an estimated value of \$119,000 were also on hand at the year-end. These matrices have been charged to expense over a period of several years although they continue to be used in the printing process from year to year until they become unserviceable. In my opinion, in order to reflect the true cost of matrices used during the year, the year-end inventory of matrices should have been included in the assets of the Advance and the year's cost of sales adjusted accordingly. Therefore, the year's profit payable to the Receiver General of Canada is understated by the said amount.

In my opinion, subject to the above comments, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Queen's Printer's Advance Account as at March 31, 1968, and the result of operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

QUEEN'S PRINTER'S ADVANCE—Continued
(ESTABLISHED BY THE PUBLIC PRINTING AND STATIONERY ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

	ASSETS		LIABILITIES	
	1968	1967	1968	1967
Petty cash advances.....	\$ 1,025	\$	Accounts payable and accrued wages.....	\$ 1,254,696
Accounts receivable			Equity of Canada—	901,411
Departments and agencies of the Government of Canada.....	776,738	713,570	Queen's Printer's Advance established by Section 37 of the Public Printing and Stationery Act...	1,095,769
Other.....	130,897	162,091		1,415,022
Inventories at cost	907,635	875,661		
Work-in-process—printing.....	1,234,598	1,180,918		
Condenned materials.....		747		
Office supplies.....	1,234,598	1,187,665		
Linotype and monotype metal and matrices, etc.—at unamortized cost.....	23,372	22,930		
Deferred charges.....	183,835	195,722		
		34,455		
	\$ 2,350,465	\$ 2,316,433		\$ 2,350,465
				\$ 2,316,433

The accompanying notes are an integral part of the financial statements.

Certified correct:

N. J. GEORGE
Comptroller

Approved:

G. W. HUNTER
Deputy Minister, Department of
Defence Production.

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 18, 1968 to the Minister of Defence Production.

A. M. HENDERSON,
Auditor General of Canada.

QUEEN'S PRINTER'S ADVANCE—Concluded
(ESTABLISHED BY THE PUBLIC PRINTING AND STATIONERY ACT)

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the period ended March 31, 1967)

	<u>1968</u>			<u>1967</u>
	Printing	Commercial Sub-Contracts	Sundries	Total
Sales				
Main Printing Plant.....	\$ 8,721,639	\$	\$	\$ 8,721,639
Sub-Printing Plants.....	7,401,644			7,401,644
Commercial Sub-Contracts.....		315,591		315,591
Sundry printing materials and services..			411,103	411,103
	<u>16,123,283</u>	<u>315,591</u>	<u>411,103</u>	<u>16,849,977</u>
Cost of sales				
Opening inventories				
Work in process.....	1,186,918			1,186,918
Direct materials.....	4,019,366		295,871	4,315,237
Direct labour.....	5,536,926			5,536,926
Equipment purchases.....	500,914			500,914
Other factory expenses.....	4,765,791		115,232	4,881,023
Work sub-contracted.....		315,591		315,591
	<u>16,009,915</u>	<u>315,591</u>	<u>411,103</u>	<u>16,736,609</u>
Deduct: Closing inventories				
Work in process.....	1,234,598			1,234,598
	<u>14,775,317</u>	<u>315,591</u>	<u>411,103</u>	<u>15,502,011</u>
Administration expense.....	<u>743,050</u>			<u>743,050</u>
	<u>15,518,367</u>	<u>315,591</u>	<u>411,103</u>	<u>16,245,061</u>
	604,916			604,916
Discount earned.....	<u>23,040</u>			<u>23,040</u>
	<u>\$ 627,956</u>			<u>\$ 581,434</u>
Operating profit transferred to the Consolidated Revenue Fund as revenue.....				<u>\$ 627,956</u>
				<u>\$ 581,434</u>

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

1. Payments of \$3,068,889 made by customer departments in April 1968 and charged to their appropriations for the fiscal year 1967-68 have been applied as a reduction of accounts receivable at March 31, 1968.
2. The cost of sales does not include the value of light, power, heating, amortization of buildings, superannuation, surgical medical, etc., provided without charge by other government departments.
3. Factory expense does not include amortization costs with respect to equipment previously acquired with funds provided by parliamentary appropriations and still in use in the printing plant.

Appendix 4

DEPARTMENT OF DEFENCE PRODUCTION

AUDITOR GENERAL OF CANADA

Ottawa, July 25, 1968.

THE HONOURABLE D. C. JAMIESON,
MINISTER OF DEFENCE PRODUCTION,
OTTAWA.

Sir,

I have examined the Statement of Assets and Liabilities of the Department of Defence Production as at March 31, 1968 which includes capital and other assets acquired through the medium of parliamentary appropriations for which the Department is accountable. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In accordance with established government practice, all assets are carried at cost, no provision having been made for known diminution in value of the clothing and footwear or for depreciation of the capital assets.

In my opinion, subject to the foregoing, the accompanying Statement of Assets and Liabilities presents fairly the financial position of the Department as at March 31, 1968 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

DEPARTMENT OF DEFENCE PRODUCTION—Continued

Statement of Assets and Liabilities as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	LIABILITIES AND GOVERNMENT EQUITY		
	1968	1967	1967
Deposits with Receiver General.....	\$	\$ 492,886	Sundry liabilities.....\$ 1,908
Imprest funds.....	1,778	15,248	Equity of Government of Canada.....173,509,348
Accounts receivable.....	1,743	159,866	
Due from employees.....	18,836	36,487	
Receivable under long-term agree- ments including accrued interest..	1,474,018	1,605,546	
Loan to Canadian Commercial Cor- poration including accrued interest	6,619,764		
Working capital advances—			
Defence Production Revolving Fund.....\$		34,018,100	
Canadian Commercial Corporation		10,000,000	
Canadian Arsenals Limited.....		5,000,000	
Canadian Government Printing Bureau—Queen's Printer's Ad- vance.....	1,095,769	1,415,022	
Canadian Government Supply Service.....	5,064,488	859,758	
Inventory of clothing, footwear, etc., at cost.....	60,212,239	51,292,880	
Investments in Crown Corporations, at cost (Note 1)—	11,623,392	11,976,428	
Polymer Corporation Limited..	30,000,000	30,000,000	
Canadian Arsenals Limited.....	30	30	
Land, buildings, machinery and equipment, at cost, including re- habilitation and installation costs (Note 2).....	30,000,030	30,000,030	
	63,559,456	76,941,067	
	<u>\$ 173,511,256</u>	<u>\$ 172,520,438</u>	<u>\$ 173,511,256</u>
			<u>\$ 172,520,438</u>

The accompanying notes are an integral part of this statement.

Approved on behalf of the Department
G. W. HUNTER
Deputy Minister

I have examined the above Statement of Assets and Liabilities and have reported thereon under date of July 25, 1968, to the Minister of Defence Production.

A. M. HENDERSON
Auditor General of Canada.

DEPARTMENT OF DEFENCE PRODUCTION—*Concluded*

Notes to the Statement of Assets and Liabilities at March 31, 1968

1. As the Minister of Defence Production is responsible for the operations of—
Polymer Corporation Limited
Canadian Arsenalns Limited
Crown Assets Disposal Corporation and
Canadian Commercial Corporation
the recorded investments of the Crown in these Corporations are reflected in the Accounts of the Department.
In addition to the recorded investments in these Corporations the Crown has equity, which has not been recorded in the Accounts:
—of \$73,130,580 in the retained earnings of Polymer Corporation Limited and its subsidiaries at December 31, 1967, an increase of \$2,811,757 for the year ended on that date;
—of \$7,357,402 in Crown Assets Disposal Corporation at March 31, 1968 comprising \$100,000 in retained earnings in the General Account, and \$7,257,402 in the Agency Account relating mainly to accounts receivable under long-term interest bearing sales agreements, a decrease of \$40,761 for the year ended on that date; and
—of \$405,239 in Canadian Commercial Corporation at March 31, 1968 comprising \$181,868 unrealized profits on US exchange and \$223,371 Reserve for Contingencies, an increase of \$8,116 for the year ended on that date.
2. In addition to the fixed assets shown on the Statement of Assets and Liabilites, the Department is responsible for special production tooling, dies and jigs costing \$191,118,632 located in warehouses and contractors' plants, title to which is vested in the Crown.
3. Losses on the operation of the Crown-owned Haley plant, estimated at \$480,000, were provided for by Department of Defence Production Vote 6c. A portion of the loss amounting to \$21,274 recoverable under an agreement with the company which operated the plant on behalf of the Department, is the subject of negotiation and has not been reflected in the Statement of Assets and Liabilities.
4. Accrued interest of \$119,764 and \$16,176 is included in the Loan to Canadian Commercial Corporation and in the amounts Receivable under Long-term Agreements respectively. In preceding years accrued interest was not recorded.
5. An action for the recovery of \$2 million from the Department of Defence Production for patent infringements has been filed with the Exchequer Court of Canada. Of this amount, approximately \$1.6 million relates to purchases made by the Canadian Commercial Corporation on behalf of its customers. Departmental legal officers are of the opinion that the action can be successfully defended.

Summary of changes in Equity of Government of Canada Account
for the year ended March 31, 1968

Balance at April 1, 1967.....			\$ 172,024,494
Add:			
Increases in working capital advances.....	\$	8,919,359	
Loan to Canadian Commercial Corporation (including accrued interest of \$119,764) ..		6,619,764	
Assets transferred from other departments and agencies of the Government of Canada		231,988	
Assets acquired from appropriations.....		422,606	16,193,717
			<hr/>
			188,218,211
Deduct:			
Surplus assets transferred to Crown Assets Disposal Corporation:			
Louise Basin Plant.....		5,087,188	
Haley Plant.....		2,831,398	
Other.....		4,522,686	
		<hr/>	
		12,441,272	
Assets transferred to other departments and agencies of the Government of Canada ..		1,504,494	
Collection of receivables under long-term agreements.....		147,749	
Assets written off.....		458,678	
Sundry.....		156,670	14,708,863
		<hr/>	
Balance at March 31, 1968.....			<hr/> <hr/> \$ 173,509,348

1967-68
PUBLIC ACCOUNTS

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DOMINION BUREAU OF STATISTICS

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Details of
EXPENDITURES AND REVENUES

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Revenue arising from the above expenditures amounted to \$64,614 and consisted of *Services and service fees* \$64,614—computer service charge \$20,051, tabulations \$33,340, sundries \$11,223.

A Payments by services with individual payments of \$2,000 or over were:

Return of criminal statistics \$35,523.

Return of vital statistics \$67,123.

Security services \$27,652—Canadian Corps of Commissionaires Ottawa \$27,652.

Professional services \$163,970—Applied Computer Research Corporation Seattle Wash U S A \$4,398; Government of Canada—Department of Finance \$2,585, Department of National Revenue \$12,118; Canadian Centre for Community Studies Ottawa \$12,649; Canadian Facts Co Ltd Toronto \$22,754; D C F Systems Ltd Toronto \$2,466; J Doherty Co Ltd Ottawa \$4,000; E N Ferentzy Toronto \$5,862; J Henripin Montreal \$2,439; W E Kalbach Tucson Ariz U S A \$4,957; E Lapierre Montreal \$2,433; A H LeNeveu Ottawa \$3,720; H Marshall Ottawa \$12,000; M S Moyer Don Mills Ont \$2,000; D E Munroe Ottawa \$13,270; S Nordbotten Ottawa \$2,000; T K Rymes Ottawa \$3,975; Systems Development Corporation Santa Monica Calif U S A \$13,369; U S Bureau of Census Washington DC U S A \$27,000; Victor Comptometer Ltd Galt Ont \$2,575; R I Wolfe Associates Toronto \$7,400.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	18,534,000	18,422,238	16,397,488
(4) Professional and special services.....	1,542,000	1,090,758	6,540,323
(5) Travelling and removal expenses.....	474,400	428,887	963,567
(6) Freight, express and cartage.....	21,200	17,572	67,420
(7) Postage.....	56,600	50,311	78,465
(8) Telephones, telegrams and other communication services..	147,200	200,307	191,830
(9) Publication of departmental reports and other material..	857,400	616,715	686,814
(10) Exhibits, advertising, films, broadcasting and displays....	88,700	113,332	136,241
(11) Office stationery, supplies, equipment and furnishings....	1,908,200	1,696,532	1,317,393
(12) Materials and supplies.....	88,100	32,656	33,826
Buildings and works, including land—			
(15) Rentals.....		10,490	178,456
Equipment—			
(16) Construction or acquisition.....			2,600
(17) Repairs and upkeep.....		64,998	2,022
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	11,600	11,519	11,256
(21) Pensions, superannuation and other benefits.....			3,265
(22) All other expenditures.....	51,500	6,182	24,455
	23,780,900	22,762,497	26,635,421
(34) <i>Less</i> —Estimated savings and recoverable items.....		287,735	
Total.....	\$ 23,780,900	\$ 22,474,762	\$ 26,635,421

Approximate Value of Major Services not included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	1,661,600	1,134,300
Accounting and cheque issue services—Comptroller of the Treasury.....	60,600	31,300
Contributions to superannuation account—Treasury Board.....	1,038,800	609,200
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	267,800	151,500
Employee surgical-medical insurance premiums—Treasury Board.....	102,700	60,300
Employee compensation payments—Department of Labour.....	6,700	5,600
Carrying of franked mail—Post Office Department.....	487,400	527,300
	\$ 3,625,600	\$ 2,519,500

PUBLIC ACCOUNTS, 1967-68

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Services and service fees.....	64,614 07	98,572 08
B Refunds of previous years' expenditure.....	3,065 35	1,900 26
Total.....	\$ 67,679 42	\$ 100,472 34

Details

Non-Tax Revenue—	
A Services and service fees: Publications \$52; special tabulations \$33,340; use of computer \$20,051; sundries \$11,171.....	64,614
B Refunds of previous years' expenditure.....	3,065
Total.....	\$ 67,679

Certified correct.

WALTER E. DUFFETT,
Dominion Statistician.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	11,370	191
Other.....	27,516	20,220
	38,886	20,411
Previous years—		
Collectible—		
Inter-departmental.....	41	2,550
Other.....	14,740	4,972
Uncollectible.....	847	1,595
	15,628	9,117
	\$ 54,514	\$ 29,528

1967-68
PUBLIC ACCOUNTS

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DEPARTMENT OF ENERGY, MINES AND RESOURCES

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Details of
EXPENDITURES AND REVENUES

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DEPARTMENT OF ENERGY, MINES AND RESOURCES

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
11· 3	Stat.	Minister of Energy, Mines and Resources— Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION SERVICES					
11· 3	1	Departmental administration.....	4,459,000 00	4,454,994 12	3,388,505 20
11· 5	5	Construction or acquisition of buildings, works, land and equipment.....	884,000 00	824,987 07	497,400 63
11· 6	10	Contributions to the provinces to assist in the development of roads leading to resources.....	2,834,000 00	2,732,465 81	4,527,500 00
11· 6	15	Subventions in respect to eastern coal under agreements entered into pursuant to the Atlantic Provinces Power Devel- opment Act.....	3,000,000 00 11,177,000 00	2,389,913 44 10,402,360 44	2,843,226 25 11,256,632 08
FIELD AND AIR SURVEYS, MAPPING AND AERONAUTICAL CHARTING					
11· 6	20	Administration, operation and maintenance	10,425,000 00	10,091,980 20	8,737,088 75
MARINE SURVEYS AND RESEARCH					
11·10	25	Administration, operation and maintenance	13,624,000 00	11,544,863 99	9,055,362 52
11·11	30	Construction or acquisition of buildings, works, land and equipment.....	9,880,000 00 23,504,000 00	8,704,909 45 20,249,773 44	7,069,379 45 16,124,741 97
GEOLOGICAL RESEARCH					
11·12	35	Administration, operation and maintenance	8,780,000 00	8,770,328 51	7,403,878 69
11·14	40	Construction or acquisition of buildings, works, land and equipment.....	634,400 00 9,414,400 00	631,109 86 9,401,438 37	2,349,396 39 9,753,275 08
MINING AND METALLURGICAL INVESTIGATIONS AND RESEARCH					
11·14	45	Administration, operation and maintenance	7,007,400 00	6,949,818 13	6,288,092 49
11·15	50	Construction or acquisition of buildings, works, land and equipment.....	686,600 00 7,694,000 00	638,494 69 7,588,312 82	561,765 42 6,849,857 91
GEOGRAPHICAL SURVEYS AND RESEARCH					
11·16	55	Administration, operation and maintenance	1,120,000 00	1,099,291 46	1,073,304 53
RESEARCH IN ASTRONOMY AND GEOPHYSICS					
11·17	60	Administration, operation and maintenance	3,339,500 00	3,245,472 86	2,616,815 92
11·18	65	Construction or acquisition of buildings, works, land and equipment.....	2,674,000 00 6,013,500 00	2,164,927 08 5,410,399 94	2,769,561 40 5,386,377 32
RESEARCH AND INVESTIGATIONS ON WATER RESOURCES					
11·19	70	Administration, operation and maintenance	12,364,001 00	8,797,040 60	4,739,423 35
11·22	75	Construction or acquisition of buildings, works, land and equipment.....	4,639,000 00	4,522,027 79	1,058,962 16
11·23	80	Contributions to the provinces towards the construction of dams and other works...	10,172,000 00 27,175,001 00	6,875,777 54 20,194,845 93	9,220,926 44 15,019,311 95

DEPARTMENT OF ENERGY, MINES AND RESOURCES

11·3

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
GENERAL					
11-24	Stat.	Payments under the Emergency Gold Mining Assistance Act.....	15,199,764 59	15,199,764 59	14,959,890 71
11-24	85	Polar continental shelf project.....	1,791,000 00	1,617,873 04	1,899,084 82
		Expenditures from appropriations not required for 1967-68.....			7,500 00
			16,990,764 59	16,817,637 63	16,866,475 53
DOMINION COAL BOARD					
11-25	90	Administration and investigations of the Dominion Coal Board.....	236,339 00	204,390 69	194,713 46
11-25	91	Acquisition of equipment for installation in the Princess colliery of the Nova Scotia Steel and Coal Company Limited and the collieries of the Dominion Coal Company Limited in accordance with agreements to be entered into, with the approval of the Governor in Council, by the Dominion Coal Board and the said Companies....	2,000,000 00		
11-26	Stat.	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council and subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	22,571,550 24	22,571,550 24	37,781,235 16
11-26	92	Payments in connection with movements of coal under conditions prescribed by the Governor in Council in addition to the payments authorized for the current fiscal year by Mines and Technical Surveys Vote 75b, Appropriation Act No 10, 1964, as amended by Mines and Technical Surveys Vote 75d, Appropriation Act No 2, 1966; additional amount required.....	12,402,561 00 37,210,450 24	10,832,465 29 33,608,406 22	
NATIONAL ENERGY BOARD					
11-26	95	Administration.....	1,634,000 00	1,576,270 57	1,128,350 50
CAPE BRETON DEVELOPMENT CORPORATION					
11-27	Stat.	Payments to the corporation as authorized by section 19(1)(b) of the Cape Breton Development Corporation Act.....	1,655,785 37	1,655,785 37	
Total.....			\$ 154,030,901 12	\$ 138,113,502 31	\$ 130,188,364 16

Salary of Minister, Hon J L Pepin, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon J L Pepin received travelling expenses of \$4,997 charged to Vote 1.

ADMINISTRATION SERVICES

Vote 1 Departmental administration including the administration of the Explosives Act and Canada's fee for membership in the Pan-American Institute of Geography and History.....	4,315,000
Vote 1c Departmental administration including grants and contributions as detailed in the estimates.....	144,000
Expenditures.....	4,459,000
	\$ 4,454,994

Total revenue arising from the above expenditures amounted to \$396,297.

*Departmental administration—Administration, operation and maintenance
including Canada's fee for membership in the Pan-American Institute of
Geography and History*

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,083,700	2,144,507	2,144,506
	Overtime.....	(1) 16,100	17,250	17,244
A	Professional and special services.....	(4) 233,900	276,000	275,971
	Travelling and removal expenses.....	(5) 70,300	55,400	55,391
	Freight, express and cartage.....	(6) 83,200	68,700	68,680
	Postage.....	(7) 40,000	29,565	29,564
	Telephones and telegrams.....	(8) 27,500	35,000	34,997
	Publication of departmental reports.....	(9) 22,200	2,899	2,880
B	Exhibits, advertising and other informational material.....	(10) 137,000	143,325	143,323
	Office stationery, supplies and equipment.....	(11) 189,000	169,503	169,503
	Camp and field materials and supplies.....	(12) 210,000	231,500	231,496
	Repairs and upkeep of buildings.....	(14) 3,000	1,020	1,013
	Storage of equipment and supplies.....	(15) 20,000	9,000	9,000
	Acquisition of equipment.....	(16)	12,282	12,282
	Repairs and upkeep of camp and field equipment.....	(17) 125,000	99,692	99,692
	Rental of equipment.....	(18) 20,000	20,000	19,985
	Supply of electricity.....	(19)	4,053	4,053
	Membership, Pan-American Institute of Geography and History.....	(20) 16,400	16,250	16,210
	Other memberships.....	(20) 2,100	250	250
	Contribution to assist in defraying the expenses of the Crow's Nest Industries team representing Canada at the world series of safety mine rescue competition at Louisville, Kentucky.....	(20) 2,000	1,650	1,646
	Sundries.....	(22) 5,600	3,777	3,777
		\$ 3,307,000	\$ 3,341,623	\$ 3,341,463

J Davis, Parliamentary Secretary, received travelling expenses of \$2,671.

A Payments by services with individual payments of \$2,000 or over were:

Advisory services \$33,688—J R Donald Montreal \$4,688, W E Van Steenburgh Ottawa \$29,000.

Commissionaire services \$13,536—Canadian Corps of Commissionaires Ottawa \$13,536.

Computing services \$191,071—Aquila Computer Services Inc Montreal \$2,926, Central Data Processing Service Bureau Ottawa \$188,145.

Electronic engineering services \$10,087—International Business Machines Ltd Don Mills Ont \$10,087.

Legal services \$182,361—C Denne Burchell Sydney N S \$27,235, Tilley Carson Findlay and Wedd Toronto \$155,126.

Programming consultant services \$12,626—A G T Management Systems Ltd Toronto \$12,626.

Protection services \$2,448—Dominion Electric Protection Co Ottawa \$2,448.

Report writing services \$3,500—C S Beals Manotick Ont \$3,500.

B Expenditures included payments totalling \$35,156 made through the Canadian Government Exhibition Commission.

Explosives Act—Administration

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 118,200	122,477	122,477
	Professional and special services.....	(4) 1,300	900	810
	Travelling and removal expenses.....	(5) 12,600	11,500	10,409
	Freight, express and cartage.....	(6) 100	25	22
	Telephones and telegrams.....	(8) 700	600	570
	Publication of technical reports.....	(9) 2,000	800	772
	Office stationery, supplies and equipment.....	(11) 1,200	675	667
	Camp and field materials and supplies.....	(12)	2,700	2,689
	Acquisition of equipment.....	(16) 3,100	2,311	1,917
	Repairs and upkeep of equipment.....	(17) 700	1,150	1,107
	Sundries.....	(22) 100	20	18
		\$ 140,000	\$ 143,158	\$ 141,458

This sub-vote was provided for the cost of administration of the Explosives Act, an Act to regulate the manufacture, testing, storage, and importation of explosives.

Revenue arising from the above expenditures amounted to \$12,328 and consisted of *Privileges, licences and permits*—\$10,471; *Miscellaneous* \$1,857—*fin*es \$1,857.

Mineral resources division

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	721,800	669,600	669,600
Overtime.....	(1)	500		
Professional and special services.....	(4)	157,000	174,000	171,996
Travelling and removal expenses.....	(5)	53,100	45,185	45,146
Freight, express and cartage.....	(6)	200	325	313
Telephones and telegrams.....	(8)	6,100	8,200	8,193
Publication of technical reports.....	(9)	40,100	42,750	42,730
Filmstrips and photographs.....	(10)	13,500	12,825	12,810
Office stationery, supplies and equipment.....	(11)	11,300	8,350	8,347
Materials and supplies.....	(12)	4,100	7,500	7,458
Acquisition of equipment.....	(16)	3,000		
Repairs and upkeep of equipment.....	(17)	400	330	328
Rental of equipment.....	(18)		4,728	4,726
Sundries.....	(22)	900	426	426
		<u>\$ 1,012,000</u>	<u>\$ 974,219</u>	<u>\$ 972,073</u>

Revenue arising from the above expenditures amounted to \$383,969 and consisted of *Privileges, licences and permits* \$358,238—royalties oil drilling operators \$2,676, oil and gas bonuses \$32,822, oil and gas leases \$58,739, oil and gas fees, extension of time \$22,231, oil and gas royalties \$196,460, oil and gas permit fees \$41,194, sundries \$4,116; *Proceeds from sales* \$250—charts, maps and plans; *Miscellaneous* \$25,481—oil and gas forfeitures \$25,480, premium discount and exchange \$1.

Total Vote 1.....	\$ 4,459,000	\$ 4,459,000	\$ 4,454,994
--------------------------	---------------------	---------------------	---------------------

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Executive Offices.....	334,618	334,278
Assistant Deputy Minister's Office (Mines).....	1,182,073	1,180,937
Assistant Deputy Minister's Office (Research).....	736,989	736,796
Director of Administration.....	1,233,969	1,233,155
Director of Personnel.....	510,654	509,911
Director of Editorial and Information.....	438,947	438,249
	<i>4,437,250</i>	<i>4,433,326</i>
Capital.....	3,600	3,562
Grants, contributions and subsidies.....	18,150	18,106
	<u>\$ 4,459,000</u>	<u>\$ 4,454,994</u>

Vote 5 Construction or acquisition of buildings, works, land and equipment including common-use field survey equipment.....	884,000
Expenditures.....	\$ 824,987

	Estimates	Allotments	Expenditures
Acquisition of camp and field equipment.....	(16) 756,000	614,000	557,204
Acquisition of other equipment.....	(16) 128,000	270,000	267,783
	<u>\$ 884,000</u>	<u>\$ 884,000</u>	<u>\$ 824,987</u>

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Capital.....	<u>\$ 884,000</u>	<u>\$ 824,987</u>

Vote 10 Contributions to the provinces, pursuant to agreements entered into with the approval of the Governor in Council by Canada with the provinces, to assist in the development of roads leading to resources.....

2,834,000

Expenditures..... (20) \$ 2,732,466

Expenditures by provinces were as follows: Newfoundland \$750,000, Prince Edward Island \$507,049, New Brunswick \$691,957, Ontario \$238,676, Saskatchewan \$422,536, British Columbia \$122,248.

Expenditures to date under this program were \$73,800,748.

Vote 15 Subventions in respect to eastern coal under agreements entered into pursuant to the Atlantic Provinces Power Development Act.....

3,000,000

Expenditures..... (20) \$ 2,389,913

This vote was provided to meet the cost of subventions in respect of electric power generated from coal produced in the Atlantic provinces of Canada in all coal burning thermal electric power plants in the provinces of New Brunswick and Nova Scotia. By Order in Council P.C. 1965-23, January 6, 1965, a new formula of subventions was approved.

Expenditures by provinces were as follows: Nova Scotia \$1,566,976, New Brunswick \$822,937.

FIELD AND AIR SURVEYS, MAPPING AND AERONAUTICAL CHARTING

Vote 20 Administration, operation and maintenance including purchases of air photography and the expenses of the Interdepartmental Committee on Air Surveys, the expenses of the National Advisory Committee on Control Surveys and Mapping, authority to make recoverable advances not exceeding the amount of the share of the United States Government of the cost of binding annual reports and maintaining boundary range lights, and grants as detailed in the estimates.....

10,425,000

Expenditures..... \$ 10,091,980

Total revenue arising from the above expenditures amounted to \$611,135.

Branch administration including a grant of \$1,000 to the Canadian Institute of Surveying and \$20,000 for grants in aid of surveying and mapping research in Canadian universities

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 497,800	482,500	482,007
	Overtime.....	(1) 500	200	183
A	Professional and special services.....	(4) 37,000	58,000	57,749
	Travelling and removal expenses.....	(5) 12,400	21,000	20,183
	Freight, express and cartage.....	(6) 8,000	8,000	7,872
	Telephones and telegrams.....	(8) 8,500	6,500	6,301
	Publication of technical reports.....	(9) 16,500	2,600	2,547
	Films.....	(10) 9,000	1,200	1,129
	Office stationery, supplies and equipment.....	(11) 38,200	27,000	26,896
	Materials and supplies.....	(12) 16,100	41,000	40,183
	Acquisition of buildings and works including land.....	(13) 700	700	
	Acquisition of equipment.....	(16) 51,000	39,000	38,136
	Repairs and upkeep of motor vehicles.....	(17) 1,600	1,600	1,520
	Rental of equipment.....	(18) 5,000	5,000	4,200
	Grant to the Canadian Institute of Surveying.....	(20) 1,000	1,000	1,000
B	Grants in aid of surveying and mapping research in Canadian universities.....	(20) 20,000	20,000	20,000
	Travelling expenses of members of the National Advisory Committee on Control Surveys and Mapping.....	(22) 4,000	4,000	3,170
	Sundries.....	(22) 16,800	16,800	11,499
		\$ 736,100	\$ 736,100	724,575

Revenue arising from the above expenditures amounted to \$272,330 and consisted of *Privileges, licences and permits* \$106—licences and permits not specified elsewhere; *Proceeds from sales* \$271,559—maps and charts; *Miscellaneous* \$665—premium, discount and exchange \$620, sundries \$45.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire service \$30,210—Canadian Corps of Commissionaires Ottawa \$30,210.

Consultant service \$16,000—J I Davidson Ottawa \$7,800, J G Lindes London England \$2,000, P S Ross and Partners Ottawa \$4,800, H Wood Hamilton Ont \$2,000.

Professional and technical fees \$7,074—D W Thomson Ottawa \$7,074.

B Grants were paid to the following universities: Laval \$5,600, New Brunswick \$8,800, Saskatchewan \$2,000, Toronto \$3,600.

Geodetic survey of Canada

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	694,300	694,300	651,349
Overtime.....	(1)	41,000	41,000	37,408
Allowances.....	(2)	15,000	15,000	
Professional and special services.....	(4)		2,083	2,082
Travelling expenses—Field.....	(5)	59,000	64,000	63,288
Travelling and removal expenses—Other.....	(5)	6,000	6,000	5,425
Freight, express and cartage.....	(6)	29,000	29,000	27,764
Telephones and telegrams.....	(8)	2,700	6,000	5,031
Publication of technical reports.....	(9)	1,900	3,500	3,419
Office stationery, supplies and equipment.....	(11)	6,000	14,000	13,626
Materials and supplies.....	(12)	99,000	99,000	92,715
Rental of land.....	(15)	5,000	7,000	6,142
Acquisition of equipment.....	(16)	67,500	42,117	36,601
Repairs and upkeep of equipment.....	(17)	32,500	35,000	34,365
A Charter of aircraft and rental of other equipment.....	(18)	227,000	227,000	216,619
Unemployment insurance contributions.....	(21)	900	900	608
Sundries.....	(22)	900	1,800	1,755
		\$ 1,287,700	\$ 1,287,700	\$ 1,198,197

A This expenditure was for transportation of field parties.

International Boundary Commission including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the United States Government of binding annual reports and maintaining boundary range lights

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	87,000	87,000	72,376
Overtime.....	(1)	1,400	1,400	
Allowances.....	(2)	1,000	1,000	
Travelling expenses—Field.....	(5)	4,000	4,000	3,691
Travelling and removal expenses—Other.....	(5)	1,300	1,300	1,124
Freight, express and cartage.....	(6)	500	500	333
Telephones and telegrams.....	(8)	500	500	338
Publication of technical reports.....	(9)	600		
Office stationery, supplies and equipment.....	(11)	300	1,100	1,073
Materials and supplies.....	(12)	10,700	10,700	9,749
Rental of buildings and land.....	(15)	200		
Acquisition of equipment.....	(16)	8,500	8,500	6,733
Repairs and upkeep of equipment.....	(17)	5,500	5,500	5,009
Charter of aircraft and rental of other equipment.....	(18)	8,100	8,100	6,943
Unemployment insurance contributions.....	(21)	200	200	188
Sundries.....	(22)	400	400	228
		130,200	130,200	107,785
Less—Amount recoverable from United States Government.....	(34)	800	800	550
		\$ 129,400	\$ 129,400	\$ 107,235

Article IV of a treaty between Canada and the United States signed at Washington on February 24, 1925, provided that the commissioners appointed under the Treaty of April 11, 1908, were empowered and directed to maintain at all times an effective boundary line between Canada and the United States and between Canada and Alaska. This article also provided that each government pay the salaries and expenses of its own commissioner and his assistants, and that the expenses jointly incurred by the commissioners in maintaining the demarcation of the boundary line be borne equally by the two governments.

The Canadian commissioner is A F Lambert.

Topographical surveys—Administration, operation and maintenance

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,044,900	1,984,000	1,983,746
	Overtime.....	(1) 19,500	6,000	5,427
	Allowances.....	(2) 22,000		
A	Professional and special services.....	(4) 201,500	137,400	134,416
	Travelling expenses—Field.....	(5) 68,700	84,000	83,848
	Travelling and removal expenses—Other.....	(5) 6,500	6,500	6,138
	Freight, express and cartage.....	(6) 4,700	1,000	951
	Telephones, telegrams and cables.....	(8) 7,600	9,000	8,985
	Publications of technical reports.....	(9) 3,500		
	Exhibits, advertising, films, broadcasting and displays.....	(10) 2,000		
	Office stationery, supplies and equipment.....	(11) 34,600	29,000	28,870
	Materials and supplies.....	(12) 73,200	90,000	89,589
	Rental of buildings and land.....	(15) 1,800	1,800	1,763
	Acquisition of equipment.....	(16) 225,100	410,000	409,042
	Repairs and upkeep of equipment.....	(17) 76,000	45,000	44,857
B	Charter of aircraft and rental of other equipment.....	(18) 280,500	265,000	264,132
	Unemployment insurance contributions.....	(21) 1,300	300	205
	Sundries.....	(22) 3,600	8,000	7,948
		\$ 3,077,000	\$ 3,077,000	\$ 3,069,917

Revenue arising from the above expenditures amounted to \$4,212 and consisted of *Proceeds from sales* \$4,212—photostats and prints.

A Payments by services with individual payments of \$2,000 or over were:

Drafting and reproduction service \$6,152—Canadian Aero Service Limited Ottawa \$6,152.

B Expenditure was for hire of helicopters, etc. for transportation of survey parties.

Legal surveys and aeronautical charts

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,016,600	1,016,600	980,686
	Overtime.....	(1) 17,600		
	Allowances.....	(2) 16,800	16,800	15,601
A	Professional and special services.....	(4) 173,000	173,000	170,350
	Travelling expenses—Field.....	(5) 72,000	74,000	73,001
	Travelling and removal expenses—Other.....	(5) 5,500	5,500	5,350
	Freight, express and cartage.....	(6) 2,500	3,000	2,872
	Telephones and telegrams.....	(8) 5,000	6,700	6,638
	Publication of technical reports.....	(9) 15,900		
	Office stationery, supplies and equipment.....	(11) 6,200	16,000	15,590
	Materials and supplies.....	(12) 16,200	45,500	45,055
	Acquisition of buildings and works including land.....	(13) 2,000		
	Acquisition of equipment.....	(16) 27,400	15,000	14,890
	Repairs and upkeep of equipment.....	(17) 10,300	12,000	11,718
	Charter of aircraft and rental of other equipment.....	(18) 9,000	6,300	6,250
	Unemployment insurance contributions.....	(21) 500	400	336
	Sundries.....	(22) 2,300	8,000	7,327
		\$ 1,398,800	\$ 1,398,800	\$ 1,355,664

Revenue arising from the above expenditures amounted to \$64,134 and consisted of *Privileges, licences and permits* \$387—examination fees \$385; *Proceeds from sales* \$63,332—photostats and prints etc. \$3,070, pilot tables \$60,262; *Miscellaneous* \$417—premium, discount and exchange \$417.

A Payments by services with individual payments of \$2,000 or over were:

Board of examiners \$6,099—H Klinsenberg Ottawa \$2,000, A F Lambert Ottawa \$2,000, R Thistlethwaite Ottawa \$2,000.

Outside land surveyors \$98,875—B A Balchen Dauphin Man \$15,635, B J Cheetham and Associates Ltd North Battleford Sask \$5,205, W F Cook Williams Lake B C \$2,756, Coursier, Webb and Webster Prince Albert Sask \$13,708, G W Elliott Peterborough Ont \$4,500, Murray M Graham Kenora Ont \$8,772, Province of Manitoba Department of Mines Winnipeg \$1,761, L W Maughn Parry Sound Ont \$5,528, McWilliam Whyte Goble and Associates Prince George B C \$7,293, R J Reynolds Terrace B C \$3,261, Marcel Ste-Marie Hull Que \$8,565, Gilbert Simard Quebec \$3,895, H A Smith Fort Francis Ont \$2,496, White Hosford and Impey Whitehorse \$12,500.

Provincial and territorial boundary surveys

		Estimates	Allotments	Expenditures
Professional, technical and other assistance.....	(4)	6,500	6,300	5,651
Travelling expenses—Field.....	(5)	500	2,000	1,993
Freight, express and cartage.....	(6)	300	100	100
Materials and supplies.....	(12)	1,800		
Acquisition of equipment.....	(16)	400		
Charter of aircraft.....	(18)	300	600	595
Sundries.....	(22)	200	1,000	979
		\$ 10,000	\$ 10,000	\$ 9,318

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Manitoba-Saskatchewan boundary survey.....	\$ 10,000	\$ 10,000	\$ 9,318

Map compilation and reproduction

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,746,600	1,715,500	1,627,909
Overtime.....	(1)	4,700		
Professional and special services.....	(4)		5,000	4,573
Travelling and removal expenses—Other.....	(5)	5,000	5,300	5,298
Freight, express and cartage.....	(6)	2,000		
Telephones and telegrams.....	(8)	6,000	7,000	6,773
Office stationery, supplies and equipment.....	(11)	19,700	19,700	17,606
Materials and supplies.....	(12)	397,000	450,000	448,553
Repairs and upkeep of buildings and works.....	(14)	500		
Acquisition of equipment.....	(16)	211,500	200,500	200,196
Repairs and upkeep of equipment.....	(17)	30,000	20,000	18,890
Sundries.....	(22)	7,000	7,000	5,275
		\$ 2,430,000	\$ 2,430,000	\$ 2,335,073

Revenue arising from the above expenditures amounted to \$53,421 and consisted of *Proceeds from sales* \$52,240—photostats and prints, etc. \$52,240; *Miscellaneous* \$1,181—premium, discount and exchange \$1,181.

Air photo production unit

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	401,000	401,000	373,909
Overtime.....	(1)	1,000	1,000	
Professional and special services.....	(4)		2,000	1,836
Travelling and removal expenses—Other.....	(5)	1,100	1,100	1,066
Freight, express and cartage.....	(6)	1,000	1,000	284
Telephones and telegrams.....	(8)	2,000	2,000	1,260
Office stationery, supplies and equipment.....	(11)	6,000	4,000	3,169
Materials and supplies.....	(12)	266,300	266,300	264,476
Repairs and upkeep of buildings and works.....	(14)	7,000	7,000	5,612
Rental of buildings.....	(15)	11,600	11,600	
Acquisition of equipment.....	(16)	47,500	47,500	45,884
Repairs and upkeep of equipment.....	(17)	9,000	9,000	7,898
Sundries.....	(22)	2,500	2,500	2,176
		\$ 756,000	\$ 756,000	\$ 707,570

Revenue arising from the above expenditures amounted to \$217,038 and consisted of *Proceeds from sales* \$216,976—photostats and prints etc. \$216,976; *Miscellaneous* \$62—premium, discount and exchange \$62.

PUBLIC ACCOUNTS, 1967-68

Purchases of air photography and the expenses of the
Interdepartmental Committee on Air Surveys

	Estimates	Allotments	Expenditures
Purchases..... (12)	\$ 600,000	\$ 600,000	\$ 584,431
Contracts of \$100,000 or over for aerial photography were:			
	Amount of contract	Expenditures 1967-68	Expenditures to date
	\$	\$	\$
Lockwood Survey Corporation Limited Vancouver (formerly Hunting Survey Corporation Limited).....	157,527	1,837	135,007
	21,552		21,552(f)
Spartan Air Services Limited Ottawa.....	127,339	3,461	20,724
	143,278	49,922	49,922
Total Vote 20.....	\$ 10,425,000	\$ 10,425,000	\$ 10,091,980

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration branch.....	747,692	642,386
Interdepartmental committee on air surveys.....	569,078	568,953
Geodetic survey of Canada.....	1,260,221	1,259,606
Legal surveys and aeronautical charts.....	1,339,521	1,312,551
Topographical surveys.....	2,683,324	2,647,616
International boundary commission.....	120,954	116,617
Provincial and territorial boundary surveys— Manitoba-Saskatchewan boundary survey.....	10,000	8,948
Map compilation and reproduction.....	2,124,500	2,121,721
Air photo production unit.....	668,500	659,441
	9,523,790	9,337,839
Capital.....	880,210	733,141
Grants, contributions and subsidies.....	21,000	21,000
	\$ 10,425,000	\$ 10,091,980

MARINE SURVEYS AND RESEARCH

Vote 25 Administration, operation and maintenance including Canada's fee for membership in the International Hydrographic Bureau.....	13,624,000
Expenditures.....	\$ 11,544,864

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	7,793,400	7,793,400	6,778,140
Overtime..... (1)	604,300	598,000	530,001
Allowances..... (2)	81,700	76,000	64,404
A Professional and special services..... (4)	309,500	309,500	308,173
Travelling expenses—Field..... (5)	248 200	240,500	240,126
Travelling and removal expenses—Other..... (5)	165,300	161,000	160,340
Freight, express and cartage..... (6)	46,200	40,500	40,493
Telephones and telegrams..... (8)	50,800	56,000	55,975
Publication of technical reports..... (9)	138,500	150,000	29,474
Exhibits, advertising and displays..... (10)		10,000	9,295
Office stationery, supplies and equipment..... (11)	187,700	170,000	115,369
Materials and supplies..... (12)	1,899,100	1,881,000	1,470,291
B Repairs and upkeep of buildings and works..... (14)	66,100	93,075	52,031
Rental of buildings and land..... (15)	17,900	2,500	2,431

		Estimates	Allotments	Expenditures
Repairs and upkeep of ships and boats.....	(17)	744,600	770,000	769,888
Repairs and upkeep of other equipment.....	(17)	305,100	305,100	129,020
Charter of aircraft, vessels and other equipment.....	(18)	820,000	820,000	694,148
Water and electricity.....	(19)	52,500	50,000	49,866
Membership, International Hydrographic Bureau.....	(20)	5,500	6,425	6,409
Unemployment insurance contributions.....	(21)	19,600	29,000	28,013
Sundries.....	(22)	68,000	62,000	10,977
		<u>\$ 13,624,000</u>	<u>\$ 13,624,000</u>	<u>\$ 11,544,864</u>

Revenue arising from the above expenditures amounted to \$144,570 and consisted of *Proceeds from sales* \$143,052—charts, maps and plans \$143,052; *Miscellaneous* \$1,518—premium, discount and exchange \$1,518.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$41,629—Canadian Corps of Commissionaires Ottawa \$41,629.

Drafting service \$7,517—Altech Limited Halifax \$7,517.

Research service \$4,875—E M Edwards Ottawa \$4,875.

Scientific study service \$5,000—Nova Scotia Technical College Halifax \$5,000.

Technical service \$5,068—A G T Management Systems Limited Toronto \$5,068.

Training service \$4,932—Digital Systems Associates Limited Halifax \$4,932.

Wharfage service \$11,614—Victoria Machinery Depot Victoria \$11,614.

Contract (1966-67): University of Saskatchewan Saskatoon for research program for development of automatic methods of hydrographic cartography and semi-automatic digitization of bathythermographs \$498,000, expenditures \$75,598, to date \$96,632.

B Expenditures included cleaning and maintenance of Bedford Institute of Oceanography \$17,400.

C Expenditures included the charter of three ships \$576,521.

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration.....	1,937,538	1,231,938
Oceanographic research.....	1,293,996	958,010
Applied oceanography.....	272,140	215,260
Hydrography.....	3,139,698	2,915,319
Marine geology.....	288,002	247,754
Engineering services.....	564,502	515,031
Metrological research.....	363,814	315,099
Ships operations.....	5,757,885	5,140,044
	<i>13,617,575</i>	<i>11,538,455</i>
Grants, contributions and subsidies.....	6,425	6,409
	<u>\$ 13,624,000</u>	<u>\$ 11,544,864</u>

Vote 30	Construction or acquisition of buildings, works, land and equipment.....	9,880,000
	Expenditures.....	\$ 8,704,909

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land.....	(13) 938,200	200,000	190,111
A Construction of ships and boats.....	(16) 7,154,900	7,080,000	6,103,549
B Acquisition of equipment.....	(16) 1,786,900	2,600,000	2,411,249
	<u>\$ 9,880,000</u>	<u>\$ 9,880,000</u>	<u>\$ 8,704,909</u>

A Expenditures included contracts: (1965-66) Burrard Dry Dock Co Ltd North Vancouver B C for construction of Tidal and Current Survey Vessel 11 \$4,206,154, expenditures \$875,165, to date \$4,144,660; (1965-66) George T Davie and Sons Ltd Lauzon Que for construction of a Tidal and Current Survey Vessel 1 \$4,127,234, expenditures \$1,824,266, to date \$4,035,996; (1967-68) German and Milne for completing the design for a limnological research vessel for the Great Lakes \$140,000, expenditures \$41,511; (1966-67) Port Weller Shipbuilding and Dry Dock Ltd

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 4,997,400	4,869,600	4,867,384
	Overtime.....	(1) 128,700	123,000	122,300
	Allowances.....	(2) 35,000	10,000	9,692
A	Professional and special services.....	(4) 1,646,200	1,455,000	1,454,905
	Travelling expenses—Field.....	(5) 319,000	387,000	386,955
	Travelling and removal expenses—Other.....	(5) 71,000	106,000	105,637
	Freight, express and cartage.....	(6) 52,000	53,450	52,649
	Telephones and telegrams.....	(8) 35,000	48,000	47,992
	Publication of technical reports.....	(9) 90,000	90,000	87,998
	Office stationery, supplies and equipment.....	(11) 130,000	125,000	124,487
	Materials and supplies.....	(12) 333,000	590,000	589,742
	Repairs and upkeep of buildings and works.....	(14) 20,000	12,100	12,028
	Rental of buildings and land.....	(15) 1,000	750	666
	Repairs and upkeep of equipment.....	(17) 83,000	88,000	87,757
B	Charter of aircraft and rental of other equipment.....	(18) 602,900	602,900	602,058
	Membership, International Union of Geological Sciences.....	(20) 2,000	2,000	2,000
	Other memberships.....	(20) 500	500	280
	Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference.....	(20) 5,000	5,300	5,000
	Grant to Alberta Society of Petroleum Geologists.....	(20) 15,000	15,000	15,000
C	Grant to the Canadian Committee of the Commission on a World Geochronological Scale of the International Union of Geological Sciences.....	(20) 5,000	5,000	5,000
D	Grants in aid of geological research in Canadian Universities...	(20) 185,000	185,000	185,000
	Unemployment insurance contributions.....	(21) 400	400	246
	Travelling expenses of members of the National Advisory Committee on Research in the Geological Sciences.....	(22) 3,600		
	Sundries.....	(22) 19,300	6,000	5,552
		\$ 8,780,000	\$ 8,780,000	\$ 8,770,328

Revenue arising from the above expenditures amounted to \$59,027 and consisted of *Privileges, licences and permits* \$1,694—rental of houses \$1,694; *Proceeds from sales* \$57,068—charts, maps and plans \$42,646, photostats and prints \$521, mineral specimens \$13,901; *Miscellaneous* \$265—premium, discount and exchange \$265.

A Payments by services with individual payments of \$2,000 or over were:

Aeromagnetic survey service \$126,615—Lockwood Survey Corporation Ltd Toronto \$10,000. National Research Council \$28,302, Spartan Air Services Ltd Ottawa \$88,313.
Building cleaning service \$62,000—Martin Enterprises Calgary Ltd Calgary Alta \$62,000.
Commissionaire service \$30,579—Canadian Corps of Commissionaires Ottawa \$30,579.
Computing service \$4,000—University of Saskatchewan Saskatoon Sask \$4,000.
Drilling service \$25,000—Government of Canada—Département of Public Works \$9,000, McHarg Drilling Ltd Regina \$4,000, Stewart Drilling Ltd Moose Jaw Sask \$12,000.
Experimental survey service \$55,149—Barringer Research Ltd Rexdale Ont \$55,149.
Mineral identification service \$5,275—H T Carswell Vancouver \$3,220, S Kranck Hudson Heights Que \$2,055.
Radio carbon dating service \$5,503—Isotopes Incorporated Westwood N J USA \$5,503.
Research service \$2,000—H M A Rice Ottawa \$2,000.
Scientific survey service \$33,717—Government of Canada—Atomic Energy of Canada Ltd \$29,217, General Photogrammetric Services Ltd Ottawa \$4,500.
Specimen recovery service \$2,793—Mrs. Salome Workman Calgary Alta \$2,793.
Technical service \$7,398—March of Dimes Ottawa \$7,398.

Contracts in connection with aeromagnetic survey with certain provinces sharing in the cost: (1966-67) Aero Photo Inc Quebec \$263,853, expenditures \$87,951, to date \$175,902 including holdbacks \$17,590, the Province of Saskatchewan provided one-half of the expenditure; Lockwood Survey Corporation Limited Toronto (a) (1955-66) \$723 654, expenditures \$180,914, to date \$542,741 including holdbacks \$54,274, the Province of Ontario provided one-half of the expenditure (b) (1966-67) \$458,507, expenditures \$135,177, to date \$270,354, the Province of British Columbia provided one-half of the expenditure; (1965-66) Spartan Air Services Ltd Ottawa \$639,804, expenditures \$79,145, to date \$541,809 including holdbacks \$51,181, the Province of Manitoba provided one-half of the expenditure. Other aeromagnetic survey contracts: (1965-66) Aero Photo Inc Quebec \$590,580, expenditures \$181,210, to date \$543,630 including holdbacks \$54,363; (1965-66) Spartan Air Services Ltd Ottawa (a) \$512,510, expenditures \$170,837, to date \$512,510 including holdbacks \$51,251 (b) \$362,496, expenditures \$121,308, to date \$562,495 including holdbacks \$36,178. A payment of \$152 646 was made to the Province of Quebec representing 50% of the expenditure made by that province in relation to an aeromagnetic contract between the Province of Quebec and Spartan Air Services Ltd Ottawa. (Authority TB 655574 dated May 19, 1966 as amended by TB 661285 dated November 30, 1966.)

B This expenditure was for field operations.

C Grant was made to the University of Alberta.

D Grants were paid to Ecole Polytechnique \$3,520, Nova Scotia Technical College \$1,500, and to the following universities: Acadia \$9,480, Alberta \$20,020, British Columbia \$9,110, Calgary \$5,660, Carleton \$10,780, Dalhousie \$6,620, Guelph \$600, Laval \$2,800, Manitoba \$7,880, McGill \$9,800, McMaster \$17,340, Memorial \$5,660, New Brunswick \$8,520, Ottawa \$8,280, Queen's \$14,610, Saskatchewan \$10,160, Toronto \$22,890, Waterloo \$6,400, Western Ontario \$3,460.

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration.....	1,720,431	1,718,919
Biostratigraphy and quarternary geology.....	1,204,328	1,204,138
Crustal geology.....	1,658,024	1,657,817
Exploration geophysics.....	1,911,090	1,906,648
Geochemistry mineralogy and economic geology.....	981,729	979,612
Institute of sedimentary and petroleum geology.....	1,091,598	1,090,914
	8,567,200	8,558,048
Grants, contributions and subsidies.....	212,800	212,280
	<u>\$ 8,780,000</u>	<u>\$ 8,770,328</u>

Vote 40 Construction or acquisition of buildings, works, land and equipment.....	555,000
Vote 40c.....	79,400
	634,400
Expenditures.....	\$ 631,110

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land..... (13)	79,400	79,400	76,701
B Acquisition of equipment..... (16)	555,000	555,000	554,409
	<u>\$ 634,400</u>	<u>\$ 634,400</u>	<u>\$ 631,110</u>

A Contracts: (1965-66) Oland Construction Co Ltd Calgary Alta for the construction of the western regional office building \$2,209,805, expenditures \$59,786, to date \$2,240,671; (1964-65) J Stevenson and Associates Calgary Alta for supervision of the construction of the western regional office building \$150,000, expenditures \$8,435, to date \$137,298. Payments totalling \$8,480 were made through the Department of Public Works.

B Expenditures included payments made through the Canadian Government Exhibition Commission \$4,115, the Department of Public Works \$6,360, the National Research Council \$5,993.

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Capital.....	<u>\$ 634,400</u>	<u>\$ 631,110</u>

MINING AND METALLURGICAL INVESTIGATIONS AND RESEARCH

Vote 45 Administration, operation and maintenance including the expenses of the National Advisory Committee on Research in Mining and Mineral Processing, Canada's share of the cost of the Commonwealth Committee on Mineral Processing and \$100,000 for grants in aid of mining and mineral processing research in Canadian universities.....	6,895,400
Transfer from Treasury Board Vote 5 contingencies.....	112,000
	7,007,400
Expenditures.....	\$ 6,949,818

	Estimates	Allotments	Expenditures
Salaries and wages.....\$ 5,894,300			
Transfer from Treasury Board Vote 5 contingencies..... 112,000			
	(1)	6,006,300	6,025,600
A Overtime..... (1)	14,400	14,400	13,830
Professional and special services..... (4)	131,900	116,000	115,927
Travelling and removal expenses..... (5)	125,000	128,500	128,420
Freight, express and cartage..... (6)	7,500	7,500	7,437
Telephones and telegrams..... (8)	35,000	40,000	39,936
Publication of technical reports..... (9)	35,000	30,000	29,816
Films and photographs..... (10)	9,000	9,000	8,489
Office stationery, supplies and equipment..... (11)	76,000	58,000	57,900
Materials and supplies..... (12)	362,400	396,000	395,967
Rental of laboratory and office space..... (15)	15,000	15,000	14,956
Repairs and upkeep of equipment..... (17)	69,600	56,500	56,338
Memberships..... (20)	3,600	3,600	1,905
Canada's share of the cost of the Commonwealth Committee on Mineral Processing..... (20)	800	800	800

		Estimates	Allotments	Expenditures
B	Grants in aid of mining and mineral processing research in Canadian universities.....	(20)	100,000	100,000
	Travelling expenses of members of the National Advisory Committee on Research in Mining and Mineral Processing.....	(22)	1,000	700
	Sundries.....	(22)	14,900	5,797
			<u>\$ 7,007,400</u>	<u>\$ 7,007,400</u>
				<u>\$ 6,949,818</u>

This vote was provided for the cost of investigations in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

Revenue arising from the above expenditures amounted to \$13,085 and consisted of *Privileges, licences and permits* \$8,285—examination fees \$2,210, patent royalties \$350, electrical equipment certification service \$5,695, sundries \$30; *Proceeds from sales* \$316—charts, maps and plans \$314, mineral claim sheets \$2; *Services and service fees* \$4,464—assays and analyses \$4,464; *Miscellaneous* \$20—premium, discount and exchange \$20.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning and laundry service \$2,689—Sunshine Uniform Supply Co Ltd Ottawa \$2,689.

Commissionaire service \$66,064—Canadian Corps of Commissionaires Ottawa \$66,064.

Building cleaning service \$9,120—Leo Belanger Elliot Lake Ont \$9,120.

Drilling service \$19,018—Inspiration Ltd North Bay Ont \$19,018.

B Grants were paid to Ecole Polytechnique \$3,000, Nova Scotia Technical College \$3,000 and to the following universities: Alberta \$8,000, British Columbia \$19,000, Carleton \$1,500, Laval \$12,800, McGill \$19,000, McMaster \$2,000, New Brunswick \$2,500, Queen's \$16,900, Saskatchewan \$5,800, Waterloo \$6,500.

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration.....	482,084	468,761
Technical services.....	594,698	594,641
Extraction metallurgy.....	938,957	938,895
Mineral processing.....	930,243	928,738
Mineral sciences.....	926,255	916,451
Physical metallurgy.....	1,521,558	1,520,999
Fuels and mining practice.....	1,509,205	1,478,628
	<u>6,903,000</u>	<u>6,847,113</u>
Grants, contributions and subsidies.....	104,400	102,705
	<u>\$ 7,007,400</u>	<u>\$ 6,949,818</u>

Vote 50 Construction or acquisition of buildings, works, land and equipment.....	686,600
Expenditures.....	\$ 638,495

	Estimates	Allotments	Expenditures
Construction of buildings and works.....	(13) 15,000	15,000	13,251
Acquisition of equipment.....	(16) 671,600	671,600	625,244
	<u>\$ 686,600</u>	<u>\$ 686,600</u>	<u>\$ 638,495</u>

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Capital.....	\$ 686,600	\$ 638,495

GEOGRAPHICAL SURVEYS AND RESEARCH

Vote 55 Administration, operation and maintenance including the expenses of the Canadian Permanent Committee on Geographical Names, the National Advisory Committee on Geographical Research and the National Committee for Canada of the International Geographical Union, Canada's fee for membership in the International Geographical Union, and grants as detailed in the estimates.....			1,120,000
Expenditures.....			\$ 1,099,292

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 742,000	745,400	744,253
	Overtime.....	(1) 14,400	14,400	13,238
	Allowances.....	(2) 3,500	4,200	4,188
A	Professional and special services.....	(4) 8,800	16,500	16,397
	Travelling expenses—Field.....	(5) 36,000	36,000	35,540
	Travelling and removal expenses—Other.....	(5) 12,500	12,500	11,739
	Freight, express and cartage.....	(6) 16,000	14,000	13,714
	Telephones and telegrams.....	(8) 8,000	12,000	11,962
	Publication of technical reports.....	(9) 33,000	31,000	30,650
	Filing tips.....	(10) 2,500	500	317
	Office stationery, supplies, equipment, subscriptions, and textbooks.....	(11) 25,300	25,300	20,989
	Materials and supplies.....	(12) 44,500	44,500	44,126
	Acquisition of equipment.....	(16) 43,500	43,500	39,723
	Repairs and upkeep of equipment.....	(17) 3,500	3,800	3,756
	Charter of aircraft and rental of other equipment.....	(18) 81,500	70,000	69,850
	Municipal or public utility services.....	(19) 200	1,500	1,462
	Membership, International Geographical Union.....	(20) 550	550	550
	Grant to Canadian Association of Geographers.....	(20) 750	750	750
B	Grants in aid of geographical research in Canadian universities.....	(20) 35,000	35,000	35,000
	Travelling expenses of members of the Canadian Permanent Committee on Geographical Names.....	(22) 1,000	1,000	
	Travelling expenses of members of the National Committee for Canada of the International Geographical Union.....	(22) 3,500	3,500	
	Travelling expenses of members of the National Advisory Committee on Geographical Research.....	(22) 3,000	3,000	
	Sundries.....	(22) 1,000	1,100	1,088
		\$ 1,120,000	\$ 1,120,000	\$ 1,099,292

Revenue arising from the above expenditures amounted to \$32 and consisted of *Proceeds from sales*.

- A Payments by services with individual payments of \$2,000 or over were:
Radio carbon dating service \$2,200—Isotopes Incorporated Westwood N J U S A \$2,200.
Report writing service \$2,500—Les Presse de l'Universite Laval Que \$2,500.
Research service \$7,000—Dr J G Nelson Calgary Alta \$7,000.
- B Grants were paid to the following universities: British Columbia \$2,950, Brock \$2,800, Calgary \$1,250, Carleton \$1,230, Laval \$1,179, Manitoba \$800, McGill \$2,000, McMaster \$2,860, Memorial \$1,600, Montreal \$3,850, Toronto \$3,320, Waterloo \$3,200, Western Ontario \$1,700.

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration.....	241,269	232,512
Physical geography.....	315,977	315,389
Economic geography.....	128,134	120,655
Regional geography.....	245,942	245,836
Toponymy.....	108 878	108,877
Capital.....	1,040 200	1,203,269
Grants, contributions and subsidies.....	43,500	39,723
	36,300	36,300
	\$ 1,120,000	\$ 1,099,292

RESEARCH IN ASTRONOMY AND GEOPHYSICS

Vote 60 Administration, operation and maintenance including the expenses of the National Committee for Canada of the International Astronomical Union, Canada's fee for membership in the International Astronomical Union and grants and contributions as detailed in the estimates.	3,209,000
Transfer from Treasury Board Vote 5 contingencies	130,500
	3,339,500
Expenditures	\$ 3,245,473

Total revenue arising from the above expenditures amounted to \$7,614.

Dominion Observatory, Ottawa and field stations—Administration, operation and maintenance including the expenses of the National Committee for Canada of the International Astronomical Union, Canada's fee for membership in the International Astronomical Union, and grants and contributions as detailed in the estimates

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,479,400			
Transfer from Treasury Board Vote 5 contingencies.....	123,700			
		(1) 1,603,100	1,755,700	1,754,765
A Professional and special services.....		(4) 282,000	165,000	164,902
Travelling expenses—Field.....		(5) 108,000	108,000	103,885
Travelling and removal expenses—Other.....		(5) 80,300	59,000	58,623
Freight, express and cartage.....		(6) 46,700	46,700	43,566
Telephones and telegrams.....		(8) 33,600	33,600	29,727
Publication of technical reports.....		(9) 41,000	41,000	39,750
Exhibits, advertising, films, broadcasting and displays.....		(10) 2,000	2,000	
Office stationery, supplies and equipment.....		(11) 84,600	63,000	62,616
Materials and supplies.....		(12) 240,400	221,750	213,246
Repairs and upkeep of buildings and works.....		(14) 22,500	22,500	11,676
Rentals of buildings and works.....		(15) 700	700	650
B Repairs and upkeep of equipment.....		(17) 58,700	58,700	45,544
Charter of aircraft and rental of other equipment.....		(18) 193,200	193,200	173,188
Supply of electricity.....		(19) 24,000	24,000	8,137
Membership fee, International Astronomical Union.....		(20) 2,000	2,000	2,000
Other membership fees.....		(20) 200	200	200
Grant to Royal Astronomical Society of Canada.....		(20) 5,000	5,000	5,000
Research grant, support of University of Alberta in cordilleran experiment.....		(20) 2,000	2,000	2,000
C Grants in aid of research in astronomy and geophysics in Canadian universities.....		(20) 25,000	25,000	25,000
Contribution to the international seismological fund.....		(20) 15,000	15,000	12,916
Travelling expenses of members of the national committee for Canada of the International Astronomical Union.....		(22) 3,000	3,000	1,200
Sundries.....		(22) 10,700	10,700	10,038
		\$ 2,883,700	\$ 2,857,750	\$ 2,768,629

Revenue arising from the above expenditures amounted to \$7,614 and consisted of *Privileges, licences and permits* \$7,614—rental of houses \$7,611, lease of lands \$3.

A Payment by services with individual payments of \$2,000 or over were:

Commissionaire service \$22,714—Canadian Corps of Commissionaires Ottawa \$22,714.

Consultant service \$2,508—Interior Engineering Services Ltd Kelowna B C \$2,508.

Drilling service \$58,517—Heath and Sherwood Drilling (Ontario) Kirkland Lake Ont \$46,441, Inspiration Ltd

North Bay Ont \$9,733, Rodstrom Yellowknife Mines Ltd Victoria \$2,343.

Design study service \$14,145—Spar Aerospace Products Ltd Toronto \$14,145.

Microfilming service \$2,091—National Library of Canada Ottawa \$2,091.

Research service \$3,000—Ralph D Hutchison Toronto \$3,000.

Scientific service \$5,573—National Research Council Ottawa \$5,573.

Seismographic service \$22,500—University of Alberta \$3,000, Dalhousie University \$6,000, McGill University \$7,500, Memorial University of Newfoundland \$6,000.

- B Expenditures included payments totalling \$3,696 made through the Department of Public Works.
- C Grants were paid to the following universities: Alberta \$1,000, British Columbia \$6,000, Laval \$5,000, Saskatchewan \$5,000, Waterloo \$2,000, Western Ontario \$5,000, York \$1,000.

*Dominion Astrophysical Observatory,
Victoria, BC — Administration, operation and maintenance*

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 303,800			
Transfer from Treasury Board Vote 5 contingencies.....	6,800			
		(1) 310,600	356,600	354,520
Overtime.....		(1) 1,000	1,000	
A Professional and special services.....		(4) 4,400	17,300	17,279
Travelling expenses — Field.....		(5) 3,400	3,400	3,245
Travelling and removal expenses — Other.....		(5) 25,300	16,750	16,625
Freight, express and cartage.....		(6) 3,500	1,000	918
Telephones and telegrams.....		(8) 4,400	4,500	4,463
Publication of technical reports.....		(9) 10,000	6,000	5,941
Exhibits, advertising, films, broadcasting and displays.....		(10) 1,400	1,400	1,384
Office stationery, supplies and equipment.....		(11) 14,000	10,500	10,449
Materials and supplies.....		(12) 25,000	22,500	22,450
Repairs and upkeep of buildings and works.....		(14) 27,000	21,500	21,345
Repairs and upkeep of equipment.....		(17) 5,400	8,900	8,877
Water and electricity.....		(19) 18,500	10,300	9,268
Sundries.....		(22) 3,300	100	80
		\$ 455,800	\$ 481,750	\$ 476,844
A Payment by services with individual payments of \$2,000 or over were: Preparation of reports \$3,000—Jean K Petrie Victoria \$3,000.				
Total Vote 60.....		\$ 3,339,500	\$ 3,339,500	\$ 3,245,473

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Administration.....	264,640	263,782
Geomagnetism.....	581,496	579,067
Gravity.....	584,493	559,728
Astronomy.....	494,216	465,886
Seismology.....	668,766	651,419
Dominion Astrophysical Observatory—Victoria.....	325,430	317,625
Queen Elizabeth II Observatory—Mt Kobau.....	152,239	148,893
Dominion Radio Astrophysical Observatory—Penticton.....	219,020	211,957
	3,290,300	3,198,357
Grants, contributions and subsidies.....	49,200	47,116
	\$ 3,339,500	\$ 3,245,473

Vote 65 Construction or acquisition of buildings, works, land and equipment.....	2,674,000
Expenditures.....	\$ 2,164,927

*Dominion Observatory, Ottawa and field stations—
Construction or acquisition of buildings, works, land and equipment*

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land.....	(13) 248,300	340,000	336,458
Acquisition of equipment.....	(16) 824,700	733,000	730,738
	\$ 1,073,000	\$ 1,073,000	\$ 1,067,196

A Expenditures included consultant services \$3,037—G E Crippen and Associates Limited North Vancouver BC \$3,037.

*Dominion Astrophysical Observatory, Victoria B C —
Construction or acquisition of buildings, works, land and equipment*

		Estimates	Allotments	Expenditures
A	Construction of the Queen Elizabeth II Observatory including purchases of land.....	(13) 90,000	90,000	370
	Construction or acquisition of other buildings, works and land..	(13) 900,000	900,000	864,020
	Acquisition of the Queen Elizabeth II Observatory telescope..	(16) 450,000	450,000	175,375
	Acquisition of other equipment.....	(16) 161,000	161,000	57,966
		<u>\$ 1,601,000</u>	<u>\$ 1,601,000</u>	<u>\$ 1,097,731</u>

A Expenditures included consultant services \$10,938—Dilworth Secord Meagher and Associates Limited Toronto \$10,938.

Expenditures amounting to \$118,144 were made through the Department of Public Works.

Total Vote 65.....	\$ 2,674,000	\$ 2,674,000	\$ 2,164,927
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The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Dominion Astrophysical Observatory—Victoria.....	69,000	58,335
Queen Elizabeth II Observatory—Mt Kobau.....	1,486,415	1,049,362
Dominion Radio Astrophysical Observatory—Penticton.....	189,650	164,413
All other projects under \$100,000.....	928,935	892,817
	<u>\$ 2,674,000</u>	<u>\$ 2,164,927</u>

RESEARCH AND INVESTIGATIONS ON WATER RESOURCES

Vote 70 Administration, operation and maintenance including Canada's share of the expenses of the International Executive Council, World Power Conference, a contribution to the Canadian Council of Resource Ministers in an amount equal to one-third the aggregate contribution of the Provinces but not exceeding \$55,000, the expenses of the Saskatchewan-Nelson Basin Board and the Atlantic Tidal Power Programming Board including recoverable expenditures relating thereto, grants as detailed in the Estimates and authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the shares of the Province of Manitoba and of the Province of Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....

12,364,000

Vote 70c To extend the purposes of Energy, Mines and Resources Vote 70 of the Main Estimates for 1967-68 to include the contributions detailed in these estimates.....

1

12,364,001

Expenditures..... \$ 8,797,041

Total revenue arising from the above expenditures amounted to \$86,727.

Water Research—Administration, operation and maintenance
including \$100,000 for grants in aid of water research in Canadian universities

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 2,135,000	2,135,000	1,394,449
	Overtime.....	(1) 37,200	37,200	36,300
	Allowances.....	(2) 16,800		
A	Professional and special services.....	(4) 320,600	351,000	350,503
	Travelling expenses—Field.....	(5) 174,600	163,000	162,134
	Travelling and removal expenses—Other.....	(5) 101,900	96,000	95,232
	Freight, express and cartage.....	(6) 22,500	23,000	22,988
	Telephones and telegrams.....	(8) 32,300	34,000	33,497
	Publication of technical reports.....	(9) 36,401	36,401	4,948
	Exhibits, advertising, and displays.....	(10) 12,300		
	Office stationery, supplies and equipment.....	(11) 158,400	158,400	124,825
	Materials and supplies.....	(12) 341,700	341,700	271,622
	Repairs and upkeep of buildings and works.....	(14) 17,000	17,000	9,644
	Rental of buildings and land.....	(15) 70,700	70,700	2,501
	Repairs and upkeep of equipment.....	(17) 37,600	50,000	49,585
	Rental of equipment.....	(18) 85,400	85,400	63,655
	Electricity.....	(19) 8,100	9,700	9,674
B	Grants in aid of water research in Canadian universities.....	(20) 100,000	100,000	80,000
	Contribution to assist in defraying the expenses incurred by the Canadian Steering Committee of the International Association on Water Pollution Research.....	(20) 5,000	5,000	5,000
	Sundries.....	(22) 16,000	16,000	4,210
		\$ 3,729,501	\$ 3,729,501	\$ 2,720,770

Revenue arising from the above expenditures amounted to \$30 and consisted of *Services and service fees* \$30—assays and analyses.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire service \$24,876—Canadian Corps of Commissionaires Ottawa \$24,876.

Computer service \$11,621—Government of Canada—Central Data Processing Service Bureau \$5,745, McMaster University Hamilton Ont \$5,876.

Consultant service \$3,344—Stanley Associates Engineering Ltd Edmonton \$3,344.

Drilling service \$60,823—Becker Drilling (Alberta) Ltd Calgary Alta \$4,172, Edwards Bros Medora Man \$6,154, Don Groleau Diamond Drilling Kapuskasing Ont \$5,196, M & M Drilling Rivers Man \$12,490, Pacific Water Wells Ltd Langley B C \$14,775, Stewart Drilling Ltd Moose Jaw Sask \$18,036.

Gauge reading service \$65,382.

Scientific service \$19,186—E G & G International Inc Bedford Mass U S A \$3,559, H R B Singer Inc State College Pa U S A \$15,627.

Scientific data service \$22,500—University of Toronto \$22,500.

Technical service \$28,939—Computing Devices of Canada Limited Ottawa \$15,631, Hydrospace Developments Limited Richmond Hill Ont \$6,575, Sid's Construction Clinton B C \$6,733.

Water level recording service \$11,880—University of Saskatchewan Saskatoon Sask \$11,880.

Water samples service \$5,796.

B A grant of \$80,000 was made to the University of Manitoba.

Water Resources—Administration, operation and maintenance including Canada's share of the expenses of the International Executive Council, World Power Conference, \$150,000 for grants in aid of Hydrologic research in Canadian universities, and authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the shares of the Province of Manitoba and of the Province of Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 3,529,900	3,438,540	2,917,843
	Overtime.....	(1) 30,400	30,000	28,650
	Isolation and other allowances.....	(2) 22,500	20,000	17,262
A	Professional and special services.....	(4) 770,500	600,000	457,501
	Travelling expenses—Field investigations.....	(5) 193,600	170,000	165,616
	Travelling and removal expenses—Other.....	(5) 100,000	270,000	265,495
	Freight, express and cartage.....	(6) 14,500	15,500	15,136

		Estimates	Allotments	Expenditures
	Telephones, telegrams and other communication services.....	(8) 55,900	55,900	55,410
	Publication of departmental reports and other material.....	(9) 25,000	34,000	33,269
	Office stationery, supplies and equipment.....	(11) 73,500	100,000	98,986
	Materials and supplies.....	(12) 87,700	186,100	186,005
	Rental of land and buildings.....	(15) 29,000	15,000	14,775
	Repairs and upkeep of equipment.....	(17) 125,300	82,000	81,352
	Rental of equipment.....	(18) 248,400	292,400	292,341
	Municipal or public utility services.....	(19) 25,650	19,360	18,900
	Canada's share of the expenses of the International Executive Council, World Power Conference.....	(20) 350	350	350
B	Grants to universities for hydrologic research.....	(20) 150,000	150,000	112,232
	Membership fees.....	(20) 500	500	205
	Unemployment insurance contributions.....	(21) 1,000	850	840
	Sundries.....	(22) 4,900	8,100	8,095
		5,488,600	5,488,600	4,770,263
C	Less—Estimated amount recoverable from provincial and outside agencies.....	(34) 64,000	64,000	61,727
		\$ 5,424,600	\$ 5,424,600	\$ 4,708,536

Revenue arising from the above expenditures amounted to \$86,697 and consisted of *Return on investments*—\$36,260; *Privileges, licences and permits* \$3,203—rent of water power rights \$3,203; *Proceeds from sales* \$215—water resources papers \$215; *Services and service fees* \$46,525—contributions from provincial governments for water power investigations \$46,525; *Miscellaneous* \$494—premium, discount and exchange \$2, sundries \$492.

A Payments by services with individual payments of \$2,000 or over were:

Computer service \$48,515—International Business Machines Company Limited Don Mills Ont \$48,515.

Consultant service \$44,236—J W Byers Halifax \$11,870, George S Cavadias Westmount Que \$3,977, De Leuw Cather and Company of Canada Ltd Ottawa \$5,082, James W Libbey Caldwell Idaho U S A \$18,308, J D Mollard and Associates Limited Regina \$4,999.

Drilling service \$80,820—University of Alberta Edmonton \$4,672, Wimpy Homes Ltd Toronto \$76,148.

Gauge reading service \$4,925.

Seismic survey service \$33,502—Huntec Limited Toronto \$33,502.

Soils analysis and testing service \$8,506—McRostie Seto Genest and Associates Ltd Ottawa \$8,506.

Contract (1964-65): Ingledow Kidd and Associates Vancouver \$275,000, expenditure \$25,000, to date \$275,000 (final).

B Grants were made to the following universities: British Columbia \$5,500, Guelph \$13,800, Montreal \$5,500, New Brunswick \$12,900, Toronto \$20,117, Waterloo \$49,300, Western Ontario \$5,000.

C Expenditures included an amount of \$12,355 transferred to "Manitoba—operation, etc. of storage projects", see under the schedule, Other Loans and Investments in volume I of this report.

Canada's share of the expenses of the Saskatchewan-Nelson Basin Board incurred in accordance with an agreement entered into with the approval of the Governor in Council with the Provinces of Alberta, Saskatchewan and Manitoba and for recoverable expenditures not exceeding in the aggregate the amount of the shares of the Provinces of Alberta, Manitoba and Saskatchewan of the expenses of the Board

	Estimates	Allotments	Expenditures
Payments.....	(22)\$ 1,200,000	\$ 1,200,000	\$ 2,816

Canada's share of the expenses of the Atlantic Tidal Power Programming Board incurred in accordance with an agreement entered into with the approval of the Governor in Council with the Provinces of Nova Scotia and New Brunswick, and for recoverable expenditures not exceeding in the aggregate the amount of the shares of the Provinces of Nova Scotia and New Brunswick of the expenses of the Board

	Estimates	Allotments	Expenditures
Payments.....	(22)\$ 1,200,000	\$ 1,200,000	\$ 918,889

Payments included consulting services \$869,442: Acres Limited Niagara Falls Ont \$127,628, Emery Holzl and Associates Inc (Que) Laval Que \$160,356, LaSalle Hydraulic Laboratory Limited LaSalle Que \$248,873, Surveyer Nenniger and Chenevert Inc Montreal \$73,173, Tidal Power Consultants Limited Montreal \$259,412.

Resource development—Administration, operation and maintenance including a contribution to the Canadian Council of Resource Ministers and \$1,500 for grants in aid of resources research in Canadian universities

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 616,800	616,800	277,495
A	Professional and special services.....	(4) 15,800	15,800	12,409
	Travelling and removal expenses—Other.....	(5) 51,400	46,700	45,067
	Freight, express and cartage.....	(6) 100	100	84
	Telephones and telegrams.....	(8) 7,300	7,300	7,144
	Publication of reports.....	(9) 4,000	4,000	1,428
	Exhibits, advertising and displays.....	(10) 300	300	
	Office stationery, supplies and equipment.....	(11) 47,900	29,900	29,894
	Materials and supplies.....	(12) 400	23,000	22,953
	Repairs and upkeep of equipment.....	(17) 800	800	12
	Grants in aid of Resources Research in Canadian universities	(20) 1,500	1,500	
	Contribution to the Canadian Council of Resource Ministers	(20) 61,000	61,000	46,856
	Sundries.....	(22) 2,600	2,700	2,688
		\$ 809,900	\$ 809,900	\$ 446,030

A Payments by services with individual payments of \$2,000 or over were:
Special services \$6,107—W R Derriek Sewell Victoria \$6,107.

Total Vote 70.....	\$ 12,364,001	\$ 12,364,001	\$ 8,797,041
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The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Water research branch.....	3,624,501	2,635,770
Water resources branch.....	5,273,750	4,595,749
Saskatchewan-Nelson basin board.....	1,200,000	2,816
Atlantic tidal power programming board.....	1,200,000	918,889
Resource development.....	747,400	385,424
	12,045,651	8,538,648
Grants, contributions and subsidies.....	318,350	258,393
	\$ 12,364,001	\$ 8,797,041

Vote 75 Construction or acquisition of buildings, works, land and equipment and authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....	2,489,000
Vote 75a.....	2,150,000
	4,639,000
Expenditures.....	\$ 4,522,028

Water Research Branch—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.....	(13) 2,500,000	2,449,500	2,449,020
B	Construction or acquisition of equipment.....	(16) 1,143,600	1,194,100	1,194,077
		\$ 3,643,600	\$ 3,643,600	\$ 3,643,097

A Expenditures included payment of \$1,606,000 to The Hamilton Harbour Commission for purchase of site for research centre to be known as the Canada Centre for Inland Waters in Hamilton Harbour, Ont and payments totalling \$222,802 made through the Department of Public Works.

B Expenditures included \$49,544 made through the Department of National Defence.

*Water Resources—Construction or acquisition of buildings
works, land and equipment*

		Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works.....	(13)	675,900	642,400	419,939
A Acquisition of equipment.....	(16)	484,500	518,000	517,042
		1,160,400	1,160,400	936,981
Less—Estimated amount recoverable from provincial and outside agencies.....	(34)	170,000	170,000	58,062
		\$ 990,400	\$ 990,400	\$ 878,919

A Expenditures included payments totalling \$2,310 made through the Department of Agriculture and \$9,348 through the Department of Indian Affairs and Northern Development.

*Resource Development—Construction or acquisition of buildings,
works, land and equipment*

		Estimates	Allotments	Expenditures
Acquisition of equipment.....	(16)	\$ 5,000	\$ 5,000	\$ 12
Total Vote 75.....		\$ 4,639,000	\$ 4,639,000	\$ 4,522,028

The following distribution of expenditures was maintained under the authority of the Treasury Board.

	Allotments	Expenditures
Great Lakes research building.....	300,000	289,637
All other water research construction or acquisition	1,268,600	1,268,600
Construction of Canada centre for inland waters.....	2,150,000	2,084,860
Water resources.....	915,400	878,919
Resource development.....	5,000	12
	\$ 4,639,000	\$ 4,522,028

**Vote 80 Contributions to the provinces towards the construction of dams and other
works to assist in the conservation and control of water resources in accordance with
agreements entered into between Canada and the provinces.....**

10,172,000

Expenditures.....

\$ 6,875,777

		Estimates	Allotments	Expenditures
Contribution to the Province of Ontario towards the cost of the Upper Thames River Conservation Authority program.....	(20)	500,000	500,000	345,016
Contribution to the Province of Ontario towards the cost of the Ausable River Conservation Authority program.....	(20)	200,000	200,000	
Contribution to the Province of Ontario towards the cost of the Metropolitan Toronto Conservation Authority program.....	(20)	2,000,000	1,600,000	960,064
Contribution to the Province of Manitoba towards the construction of the Greater Winnipeg Floodway.....	(20)	6,700,000	5,900,000	4,434,575

		Estimates	Allotments	Expenditures
Contribution to the Province of British Columbia towards the construction of the North and West Vancouver flood control program.....	(20)	202,000	202,000	57,543
Contribution to the Province of British Columbia towards the construction of flood control works in Alberni, B.C.....	(20)	75,000	75,000	
Contribution to the Province of British Columbia towards the construction of flood control works on the Squamish River.....	(20)	270,000	270,000	
Contribution to the Province of British Columbia towards the construction of tributary diversion works on Hastings Creek in North Vancouver.....	(20)	225,000	225,000	10,238
Contribution to the Province of Ontario towards the cost of the Halton Region Conservation Authority program.....	(20)		400,000	312,190
Contribution to the Province of Manitoba towards the cost of the Red River Dyking program.....	(20)		800,000	756,151
		<u>\$ 10,172,000</u>	<u>\$ 10,172,000</u>	<u>\$ 6,875,777</u>

GENERAL

Payments under the Emergency Gold Mining Assistance Act, c. 95, R.S., as amended... (20) \$ 15,199,765

Assistance is provided to gold mining operators under the above act to retard the closure of mines induced by increasing costs of production and a fixed price for gold, with the view to providing support for dependent communities. The act was passed on May 14, 1948, with payment effective for a period of three years from January 1, 1948, and has been extended subsequently from time to time. An amendment passed on December 21, 1967, extended the act to the end of 1970.

The amount of assistance payable to the operator of a gold mine is calculated by a formula consisting of two factors: the "rate of assistance" which is based on the cost per ounce of gold produced from the mine, and the "assistance ounces" which are a specified proportion of the total ounces of gold produced. The assistance payable is computed under the current formula by adding twenty-five per cent to the product of the rate of assistance and the number of assistance ounces. The rate of assistance factor is two-thirds of the amount by which the average cost or production per ounce of gold for the calendar year exceeds \$26.50. The number of assistance ounces is two-thirds of the total number of ounces produced in the calendar year. The amount of assistance per ounce increases as the average cost of production per ounce increases from \$26.50 to \$45.00. A maximum rate of assistance of \$12.33 per ounce precludes an increase in the amount of assistance per ounce as the average cost of production rises above \$45.00 per ounce. To be eligible for assistance, a mine must produce at least fifty ounces of gold in a calendar year, and the value of the gold produced must be seventy per cent or more of the total value of the output of the mine.

Expenditures to date amounted to \$248,641,465 including the balance of \$2,280,790 in Emergency Gold Mining Assistance Holdbacks (see under the schedule, Deposit and Trust Accounts, in volume I of this report) to provide for payment of holdbacks after final audit.

Vote 85 Polar Continental Shelf Project..... 1,791,000**Expenditures..... \$ 1,617,873**

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 215,000	215,000	214,903
	Overtime.....	(1) 10,000	10,000	5,000
	Allowances.....	(2) 7,000	1,200	1,121
A	Professional and special services.....	(4) 112,000	122,200	122,112
	Travelling expenses—Field.....	(5) 28,000	35,200	35,136
	Travelling and removal expenses—Other.....	(5) 3,600	8,500	8,500
B	Freight, express and cartage.....	(6) 56,000	80,100	80,030
	Telephones and telegrams.....	(8) 2,800	4,500	4,485
	Publication of technical reports.....	(9) 500	500	
	Office stationery, supplies and equipment.....	(11) 2,400	2,400	2,332
	Materials and supplies.....	(12) 267,400	240,100	226,420
	Acquisition of equipment.....	(16) 155,000	155,000	33,200
	Repairs and upkeep of equipment.....	(17) 56,000	41,000	19,324
C	Charter of aircraft and rental of other equipment.....	(18) 873,000	873,000	864,309
	Sundries.....	(22) 2,300	2,300	1,001
		<u>\$ 1,791,000</u>	<u>\$ 1,791,000</u>	<u>\$ 1,617,873</u>

A Payments by services with individual payments of \$2,000 or over were:

Radio operator service \$16,175—Government of Canada—Department of Transport \$16,175.

Scientific equipment service \$72,436—Computing Devices of Canada Limited Ottawa \$72,436.

Technical data service \$32,682—Computing Devices of Canada Limited Ottawa \$32,682.

Contract (1966-67): Computing Devices of Canada Ltd Ottawa \$82,527, expenditures \$82,527 (final) (amends reporting in 1966-67 Public Accounts).

B Expenditures included payments totalling \$13,552 made through the Department of Transport.

C Contracts of \$100,000 or over for charter of aircraft were:

	Amount of contract	Expenditures 1967-68	Expenditures to date
	\$	\$	\$
Autair Helicopter Services Ltd St Jean Que (amends reporting in 1966-67 Public Accounts).....	932,225	312,323	726,195
McMurray Air Service Ltd Uranium City Sask.....	843,000	229,265	530,316
Nordair Ltd Dorval Que.....	165,824	2,385	165,824 (f)
	142,910	75,653	142,910 (f)

The following distribution of expenditures was maintained under the authority of Treasury Board.

	Allotments	Expenditures
Salaries.....	225,000	148,671
Other.....	1,411,000	1,384,540
	1,636,000	1,533,211
Capital.....	155,000	84,662
	\$ 1,791,000	\$ 1,617,873

DOMINION COAL BOARD

Vote 90 Administration and investigations of the Dominion Coal Board.....	236,339
Expenditures.....	\$ 204,391

	Estimates	Allotments	Expenditures
A Salaries..... (1)	126,739	126,739	119,763
A Professional and special services..... (4)	75,000	75,000	68,605
A Travelling expenses..... (5)	6,000	6,000	3,714
A Postage..... (7)	100	100	52
A Telephones and telegrams..... (8)	3,800	3,800	3,174
A Publication of reports..... (9)	4,000	4,000	21
A Office stationery, supplies and equipment..... (11)	3,200	4,000	3,502
B Expenses of board members..... (22)	16,000	15,200	5,201
B Sundries..... (22)	1,500	1,500	359
	\$ 236,339	\$ 236,339	\$ 204,391

A Payments by services with individual payments of \$2,000 or over were:

Consulting service \$18,100—Atkins Hatch and Associates Hamilton Ont \$16,000, C E Baltzer Ottawa \$2,100.

Research service \$23,427.

B P.C. 1966-15/1493 August 10, 1966, authorized an allowance of \$75 per diem to the members of the Dominion Coal Board: J M Brodie, I MacLaren, P Streeter, W C Whittaker.

Vote 91a Acquisition of equipment for installation in the Princess colliery of the Nova Scotia Steel and Coal Company Limited and the collieries of the Dominion Coal Company Limited in accordance with agreements to be entered into, with the approval of the Governor in Council, by the Dominion Coal Board and the said Companies.....	(16) \$ 2,000,000
Expenditures.....	nil

Payments in connection with the movements of coal under conditions prescribed by the Governor in Council and subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal

Payments in connection with the movements of coal under conditions prescribed by the Governor in Council (Mines and Technical Surveys Vote 75b, Appropriation Act No. 10, 1964, and Mines and Technical Surveys Vote 75d, 1965-66 Estimates)

Payments.....	(20)	22,500,000
<i>Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 34, R.S.</i>		
Payments.....	(20)	71,550

The statutory authority provides for subsidy payment of 49½ cents per ton on bituminous coal which was mined and converted into coke in Canada and then used in the smelting of iron from ore, or in the manufacture of steel ingots or steel castings in Canada. Payments were made to: Cominco Limited Trail B C \$17,191; Consolidated Mining and Smelting Company of Canada Limited Trail B C \$2,105; Dominion Steel and Coal Corporation Limited Sydney N S \$36,645; Sydney Steel Corporation Sydney N S \$15,609.

Total Statutory item..... \$ 22,571,550

Vote 92 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council in addition to the payments authorized for the current fiscal year by Mines and Technical Surveys Vote 75b, Appropriation Act No. 10, 1964, as amended by Mines and Technical Surveys Vote 75d, Appropriation Act No. 2, 1966; additional amount required for 1967-68.....	7,765,661
Vote 92c.....	4,636,900

Expenditures..... (20) \$ 10,832,465

Total expenditures, Statutory and Vote 92..... \$ 33,404,015

Subventions in connection with the movement of coal totalled \$33,332,465 and consisted of: Avon Coal Company Ltd Saint John NB \$489,734, Bras d'Or Coal Company Ltd Bras d'Or NS \$781,387, Canadian National Railways Montreal \$105,697, Canadian Pacific Railway Company Montreal \$388,425, Canmore Mines Ltd Canmore Alta \$594,586, Coleman Collieries Ltd Coleman Alta \$1,512,265, Crow's Nest Industries Ltd Fernie BC \$931,358, Dominion Coal Company Ltd Montreal \$19,851,965, Dominion Steel and Coal Corporation Ltd Montreal \$5,910,801, Drummond Coal Company Ltd Westville NS \$170,545, Dufferin Mining Ltd Chipman NB \$78,240, Kaiser Coal Ltd Fernie BC \$128,564, VC McMann Ltd Minto NB \$200,712, Midland Mining Ltd Minto NB \$78,705, D W and R A Mills Ltd Chipman NB \$503,164, Miramichi Lumber Company Ltd Minto NB \$966,351, C H Nichols Company Minto NB \$154,208, Northern Alberta Rialways Company Edmonton \$1,724, Nova Scotia Power Commission Halifax \$68,342, River Hebert Coal Company Ltd River Hebert NS \$137,779, Springhill Coal Mines Ltd New Glasgow NS \$277,913.

NATIONAL ENERGY BOARD

Vote 95 Administration.....	1,500,000
Vote 95c.....	115,000
Transfer from Treasury Board Vote 5 contingencies.....	19,000

Expenditures..... \$ 1,576,271

	Estimates	Allotments	Expenditures
Salaries and wages.....\$	1,267,500		
Transfer from Treasury Board Vote 5 contingencies.....	19,000		
A Professional and special services.....	(1) 1,286,500	1,286,500	1,254,751
Travelling and removal expenses.....	(4) 129,000	129,000	123,581
Freight, express and cartage.....	(5) 82,000	72,000	60,704
	(6) 1,600	1,600	1,334

		Estimates	Allotments	Expenditures
Postage.....	(7)	200	200	150
Telephones and telegrams.....	(8)	27,000	27,000	24,289
Publications.....	(9)	8,500	8,500	7,699
Advertising.....	(10)	1,000	1,000	221
Office stationery, supplies and equipment.....	(11)	91,000	101,000	98,255
Materials and supplies.....	(12)	5,000	5,000	3,929
Sundries.....	(22)	2,200	2,200	1,358
		<u>\$ 1,634,000</u>	<u>\$ 1,634,000</u>	<u>\$ 1,576,271</u>

Revenue arising from the above expenditures amounted to \$245 and consisted of *Proceeds from sales* \$245—photo-stats and prints.

A Payments by services with individual payments of \$2,000 or over were:

Computer service \$68,227—Government of Canada Central Data Processing Service Bureau \$68,227.

Consultant service \$42,804—J R Donald Montreal \$25,000, N Warren Du Bois Edmonton \$2,596, Sydney J May

Ottawa \$7,700, Vincent Moran Oil Springs Ont \$7,508.

Reporting service \$3,130—Nethercut and Young Limited Toronto \$3,130.

CAPE BRETON DEVELOPMENT CORPORATION

Payments to the Corporation as authorized by section 19(1)(b) of the Cape Breton Development Corporation Act..... (20) \$ 1,655,785

Statement of Expenditures by Standard Objects

		Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
DEPARTMENT				
(1)	Civil salaries and wages.....	38,319,100	35,208,498	29,777,599
(2)	Civilian allowances.....	223,300	114,268	164,446
(4)	Professional and special services.....	4,411,900	3,845,542	2,724,357
(5)	Travelling and removal expenses.....	2,225,100	2,409,666	1,606,980
(6)	Freight, express and cartage.....	388,500	386,206	303,406
(7)	Postage.....	40,000	29,564	23,884
(8)	Telephones, telegrams and other communication services.....	331,700	369,677	292,510
(9)	Publication of departmental reports and other material.....	516,101	315,622	298,710
(10)	Exhibits, advertising, films, broadcasting and displays.....	187,600	176,747	130,184
(11)	Office stationery, supplies, equipment and furnishings.....	1,112,300	933,194	688,727
(12)	Materials and supplies.....	5,296,000	5,259,216	4,012,883
	Buildings and works, including land—			
(13)	Construction or acquisition.....	5,449,500	4,349,870	3,898,240
(14)	Repairs and upkeep.....	163,100	113,349	78,637
(15)	Rentals.....	172,900	52,887	54,584
	Equipment—			
(16)	Construction or acquisition.....	14,964,700	14,033,252	11,150,804
(17)	Repairs and upkeep.....	1,780,600	1,476,837	1,347,388
(18)	Rentals.....	3,454,300	3,282,999	2,459,092
(19)	Municipal or public utility services.....	128,950	101,360	83,661
(20)	Contributions, grants, subsidies, etc., not included elsewhere—			
	Assistance to gold mining operators.....	15,199,765	15,199,765	14,959,891
	Development of roads leading to resources.....	2,834,000	2,732,466	4,527,500
	Subventions pursuant to the Atlantic Provinces Power Development Act.....	3,000,000	2,389,913	2,843,226
	Contributions to the provinces towards the construction of dams.....	10,172,000	6,875,777	9,220,926
	Sundries.....	767,750	688,559	393,040
		<u>31,973,515</u>	<u>27,886,480</u>	<u>31,944,583</u>
(21)	Pensions, superannuation and other benefits.....	23,900	30,436	17,103

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(22) All other expenditures—			
Atlantic tidal power program.....	1,200,000	918,889	23,402
Saskatchewan-Nelson Basin program.....	1,200,000	2,816	
Other.....	202,400	96,004	133,598
	<u>2,602,400</u>	<u>1,017,709</u>	<u>157,000</u>
	113,765,466	101,393,379	91,214,778
(34) Less—Estimated savings and recoverable items.....	234,800	120,339	130,713
	<u>113,530,666</u>	<u>101,273,040</u>	<u>91,084,065</u>

DOMINION COAL BOARD

(1) Civil salaries and wages.....	126,739	119,763	123,080
(4) Professional and special services.....	75,000	68,605	49,181
(5) Travelling and removal expenses.....	6,000	3,714	2,154
(7) Postage.....	100	52	40
(8) Telephones, telegrams and other communication services.....	3,800	3,174	4,129
(9) Publication of departmental reports and other materials.....	4,000	21	575
(11) Office stationery, supplies, equipment and furnishings.....	3,200	3,502	3,021
Equipment—			
Construction or acquisition.....	2,000,000		
(16) Contributions, grants, subsidies, etc., not included elsewhere...	34,974,111	33,404,015	37,781,235
(22) All other expenditures.....	17,500	5,560	12,534
	<u>37,210,450</u>	<u>33,608,406</u>	<u>37,975,949</u>

NATIONAL ENERGY BOARD

(1) Civil salaries and wages.....	1,286,500	1,254,751	969,456
(4) Professional and special services.....	129,000	123,581	48,176
(5) Travelling and removal expenses.....	82,000	60,704	55,616
(6) Freight, express and cartage.....	1,600	1,334	1,134
(7) Postage.....	200	150	120
(8) Telephones, telegrams and other communication services.....	27,000	24,289	18,906
(9) Publication of departmental reports and other material.....	8,500	7,699	3,397
(10) Exhibits, advertising, films, broadcasting and displays.....	1,000	221	148
(11) Office stationery, supplies, equipment and furnishings.....	91,000	98,255	27,661
(12) Materials and supplies.....	5,000	3,929	2,098
(22) All other expenditures.....	2,200	1,358	1,638
	<u>1,634,000</u>	<u>1,576,271</u>	<u>1,128,350</u>

CAPE BRETON DEVELOPMENT CORPORATION

(20) Contributions, grants, subsidies, etc., not included elsewhere...	1,655,785	1,655,785	
Total.....	<u>\$ 154,030,901</u>	<u>\$ 138,113,502</u>	<u>\$ 130,188,364</u>

**Estimated Value of Major Services Not Included
in this Department's Appropriations**

DEPARTMENT	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	4,384,400	2,876,900
Accommodation—in this department's own buildings.....	417,700	505,500
Accounting and cheque issue services—Comptroller of the Treasury.....	350,600	376,500
Contributions to superannuation account—Treasury Board.....	2,861,400	1,212,800
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	419,800	250,200
Employee surgical-medical insurance premiums—Treasury Board.....	239,900	117,600
Employee compensation payments—Department of Labour.....	24,400	36,400
Carrying of franked mail—Post Office Department.....	84,200	96,100
	<u>8,812,400</u>	<u>5,472,000</u>

DEPARTMENT OF ENERGY, MINES AND RESOURCES

11-29

	1967-68	1966-67
DOMINION COAL BOARD		
Accommodation—provided by the Department of Public Works.....	15,800	15,500
Accounting and cheque issue services—Comptroller of the Treasury.....	21,500	18,300
Contributions to superannuation account—Treasury Board.....	10,100	5,700
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	1,100	1,300
Employee surgical-medical insurance premiums—Treasury Board.....	900	600
Carrying of franked mail—Post Office Department.....	900	700
	50,300	42,100

NATIONAL ENERGY BOARD

Accommodation—provided by the Department of Public Works.....	73,500	71,100
Accounting and cheque issue services—Comptroller of the Treasury.....	7,300	4,100
Contributions to superannuation account—Treasury Board.....	78,000	42,500
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	68,000	7,400
Employee surgical-medical insurance premiums—Treasury Board.....	5,100	2,300
Employee compensation payments—Department of Labour.....	100	100
Carrying of franked mail—Post Office Department.....	3,600	2,800
	235,600	130,300
Total.....	\$ 9,098,300	\$ 5,644,400

Payments of Damage Claims

Particulars and payee	Authority	Amount
Damages for medical expenses as the result of an accident while a passenger in a privately owned vehicle in Winnipeg Man July 16, 1965, charged to Vote 20:		
Georgina Poole.....	PC 1960-11/944 July 15, 1960	3,805
Damage to tractor trailer at Ellerslie Alta June 19, 1967, charged to Vote 20.		
Canadian Pacific Railway Company.....	PC 1960-11/944 July 15, 1960	5,453
Damage to propeller of dragger <i>Fundy Surf</i> while moored in Petit Passage N B June 3, 1967, charged to Vote 25.		
Jack R Ingalls.....	PC 1960-11/944 July 15, 1960	1,655
Damage to rotor blades of helicopter at Pickle Lake Ont July 2, 1967, charged to Vote 70.		
Niagara Helicopters Limited.....	PC 1960-11/944 July 15, 1960	5,591
Sundry claims each under \$1,000 (41).....		7,198
		\$ 23,702

Expenditures for other Departments

Services were rendered and work performed by this department, the expenditures for which were charged to the appropriations of other departments in the amounts indicated: Agriculture \$3,641, Atlantic Development Board \$76,388, Defence Research Board \$30,954, Fisheries \$13,593, Fisheries Research Board \$1,078, Forestry (ARDA) \$331,974, National Defence \$239,196, National Research Council \$41,088, Indian Affairs and Northern Development \$86,564, Public Works \$7,301.

REVENUES

DEPARTMENT

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	36,260 49	1,038,245 12
B Privileges, licences and permits.....	389,995 53	455,543 77
C Proceeds from sales.....	809,252 30	765,344 28
D Services and service fees.....	51,018 50	53,955 25
E Refunds of previous years' expenditure.....	72,118 07	47,158 15
F Miscellaneous.....	31,960 47	18,647 85
Total.....	<u>\$ 1,390,605 36</u>	<u>\$ 2,378,894 42</u>

Details

Non-Tax Revenue—

A	Return on investments: Interest for the calendar year 1966 from the Province of Manitoba on capital expenditures re Lac Seul and Lake of the Woods storage project \$36,260. 1966-67 figures reflects a \$1,000,000 dividend declared by Eldorado Mining and Refining Limited. No dividend declared for 1967-68.....	36,260
B	Privileges, licenses and permits: Canada mining fees \$779; oil and gas bonus \$32,822; oil and gas fees—extension of time \$22,231; oil and gas leases \$58,739; oil and gas permit fees \$41,194; oil and gas royalties \$199,136; permits and licences issued under the Explosives Act \$12,718; rental of houses \$7,611; rental of land \$3; rental of water power rights \$3,203; royalties from patents under licences \$3,027; sundries \$8,533.....	389,996
C	Proceeds from sales: Charts, maps and plans \$457,855; photostats and prints \$277,019; pilot tables \$60,262; mineral specimens \$13,901; water resources papers \$215.....	809,252
D	Services and service fees: Assays and analyses \$4,494; contributions from provincial governments for water power investigations \$46,525.....	51,019
E	Refunds of previous years' expenditure.....	72,118
F	Miscellaneous: Fines \$1,857; premiums, discount and exchange \$4,086; oil and gas forfeitures \$25,480; sundries \$537.....	31,960
	Total.....	<u>\$ 1,390,605</u>

Certified correct.

C. M. ISBISTER,

Deputy Minister of Energy, Mines and Resources.

DOMINION COAL BOARD

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	112,882 76	92,538 17
B Refunds of previous years' expenditures.....	11,394 99	273 42
Total.....	<u>\$ 124,277 75</u>	<u>\$ 92,811 59</u>

Details

Non-Tax Revenue—

A	Return on investments: Avon Coal Company Limited \$15,746; Balmer Mines Limited \$17,002; Battle River Coal Company Limited \$9,821; Bras d'Or Coal Company Limited \$5,572; Canmore Mines Limited \$8,000; Coleman Collieries Limited \$23,678; Comox Mining Company Limited \$2,137; Crow's Nest Industries Limited \$15,143; D W and R A Mills Limited \$14,372; V C McMann Limited \$1,412.....	112,883
B	Refunds of previous years' expenditure.....	11,395
	Total.....	\$ 124,278

Certified correct.

J. WATSON MacNAUGHT,
Chairman, Dominion Coal Board.

NATIONAL ENERGY BOARD

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Proceeds from sales.....	245 00	142 46
Miscellaneous.....		1 25
Total.....	\$ 245 00	\$ 143 71

Certified correct.

ROBERT D. HOWLAND,
Chairman, National Energy Board.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
DEPARTMENT		
Current year—		
Collectible—		
Inter-departmental.....	5,986	13,858
Other.....	52,578	64,839
	58,564	78,697
Previous years—		
Collectible—		
Inter-departmental.....	90	
Other.....	4,285	2,499
Uncollectible.....	2,321	245
	6,696	2,744
	65,260	81,441
DOMINION COAL BOARD		
Current year—		
Collectible.....	201,720	194,382
Previous years—		
Collectible.....	471,179	278,423
	672,899	472,805
Total.....	\$ 738,159	\$ 554,246

During the year, 32 items amounting to \$302 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S.

1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF EXTERNAL AFFAIRS

•

Details of

EXPENDITURES AND REVENUES

•

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Details of expenditures.....	12· 2
Statement of expenditures by standard objects.....	12·17
Statement of estimated value of major services provided without charge.....	12·17
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DEPARTMENT OF EXTERNAL AFFAIRS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
12· 2	Stat.	Secretary of State for External Affairs— Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
12· 3	1	Administration, operation and maintenance	42,260,000 00	41,887,267 25	35,793,728 44
12· 9	10	Construction, acquisition or improvement of buildings, works, land, equipment and furnishings.....	6,549,000 00	6,442,374 21	3,081,667 95
12·12	15	Assessments, grants, contributions and other payments to International (in- cluding Commonwealth) Organizations and international multilateral economic and special aid programs as detailed in the estimates.....	34,437,701 00	32,050,761 71	30,870,536 89
12·14	Stat.	Payments under the Diplomatic Service (Special) Superannuation Act.....	41,540 89	41,540 89	46,250 59
12·14	Stat.	Credits to the Government of India under a financial agreement entered into between the Government of Canada and the Government of India.....	91,116 86 83,379,358 75	91,116 86 80,513,060 92	159,810 88 69,951,994 75
EXTERNAL AID OFFICE					
12·14	30	Salaries and expenses.....	2,948,700 00	2,826,273 56	1,709,612 50
12·14	35	Economic, technical, educational and other assistance.....	134,344,222 04 137,292,922 04	131,944,890 89 134,771,164 45	148,564,307 96 150,273,920 46
INTERNATIONAL JOINT COMMISSION					
12·16	40	Salaries and expenses of the Commission...	489,200 00	440,581 89	292,105 20
GENERAL					
12·16	Stat.	Refunds of amounts credited to revenue in previous years.....	7,090 50	7,090 50	7,448 74
		Expenditures from appropriations not re- quired for 1967-68.....			9,931,717 75
Total.....			\$ 221,185,571 21	\$ 215,748,897 68	\$ 230,474,186 82

Salary of the Secretary of State for External Affairs, Hon Paul Martin, Salaries Act, c. 243, R.S., as amended.....	(1)	\$ 15,000
Motor car allowance to the Secretary of State for External Affairs, c. 249, R.S., as amended.....	(2)	\$ 2,000

Hon Paul Martin received travelling expenses of \$10,363 charged to Vote 1.

Vote 1 Administration, operation and maintenance, including payment of remuneration, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, in connection with the assignment by the Canadian Government of Canadians to the staffs of the international organizations detailed in the estimates and authority to make recoverable advances in amounts not exceeding in the aggregate the amounts of the shares of those organizations of such expenses, and authority, notwithstanding the Civil Service Act, for the appointment and fixing of salaries of commissioners (international commissions for supervision and control in Indo-China), secretaries and staff by the Governor in Council; and authority, notwithstanding the Civil Service Act, for the appointment and fixing of salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, secretaries and staff by the Governor in Council; assistance and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries. 42,260,000

Expenditures. \$ 41,887,267

Total revenue arising from the above expenditures amounted to \$1,388,255.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Cost of repairs and cleaning operations to the Chancery of the Embassy of the U S S R Ottawa as a result of damages caused during a public demonstration on November 7, 1967.		
Sanco Limited.....	P.C. 1968-9/1, January 4, 1968	2,280
Reimbursement of transportation expenses incurred in accompanying deceased wife from Berne Switzerland to Canada.		
Rene Garneau.....	P.C. 1967-4/1777, September 21, 1967	785
Cost of repairs and cleaning operations to the United States Consulate Montreal as a result of damages caused during a public demonstration on November 17, 1967.		
Du Val & Du Val Inc.....	P.C. 1968-5/185, February 1, 1968	148
Reimbursement of claims for damages arising out of the bombing on January 27, 1967 of Yugoslavia's Chancery in Ottawa and Consulate General in Toronto.		
Socialist Federal Republic of Yugoslavia.....	T.B. 675445, December 14, 1967	40,243
		<u>\$ 43,456</u>

Departmental administration

		Estimates	Allotments	Expenditures
		(1) 19,341,000	18,517,000	18,513,146
		(1) 418,000	618,000	617,602
		(2) 7,441,000	7,586,000	7,503,987
A	Professional and special services.....	(4) 563,000	662,000	653,731
	Courier service.....	(5) 560,000	470,000	469,925
	Removal and home leave expenses.....	(5) 2,170,000	2,015,000	2,007,797
	Other travelling expenses.....	(5) 1,119,000	850,000	832,293
	Freight, express and cartage.....	(6) 181,000	300,000	299,315
	Postage.....	(7) 277,000	296,000	293,361
	Carriage of diplomatic mail.....	(8) 52,000	133,000	132,076
	Telephones, telegrams and other communication services....	(8) 2,819,000	3,118,000	3,116,107
	Publication of departmental reports and other material.....	(9) 268,000	434,000	417,361
	Displays, films and other informational publicity.....	(10) 127,000	145,000	130,604
	Office stationery, supplies and repairs to office equipment....	(11) 876,000	1,046,000	1,044,717
	Purchase of publications for distribution.....	(12) 102,000	103,700	103,616
	Fuel for heating and other materials and supplies.....	(12) 269,000	340,300	340,232
	Repairs and upkeep of buildings and works.....	(14) 750,000	705,000	679,009
	Rentals of land, buildings and works.....	(15) 1,180,000	1,460,000	1,454,657
	Repairs and upkeep of equipment.....	(17) 310,000	330,000	329,844
	Rental of equipment.....	(18) 3,000	4,000	3,311
	Taxes on diplomatic properties in the Ottawa area.....	(19) 282,000	316,000	315,937
	Municipal or public utilities services.....	(19) 260,000	250,000	247,968

		Estimates	Allotments	Expenditures
Benefits in consideration of personal services.....	(21)	140,000	125,000	120,037
Official hospitality.....	(22)	200,000	94,000	91,861
Assistance to distressed Canadians (part recoverable).....	(22)	25,000	28,500	27,629
Compensation to employees for loss or damage to furniture and effects.....	(22)	2,000	4,625	4,061
Sundries.....	(22)	215,000	286,875	286,392
		\$ 39,950,000	\$ 40,238,000	\$ 40,036,576

Revenue arising from the above expenditures amounted to \$1,388,255 and consisted of *Privileges, licences and permits* \$1,370,600—passport fees \$1,350,898, visa fees \$17,128, rentals \$2,574; *Services and service fees* \$17,655—consular and service fees \$17,655.

The following received travelling expenses as Parliamentary Secretaries to the Secretary of State for External Affairs: D S MacDonald \$1,266; G Pelletier \$3,375.

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$69,701—B C McDonald Kingston Ont \$5,328, N A Robertson Rockcliffe Park Ont \$10,000, J J Robinette Toronto \$8,916, K Wilson Ottawa \$14,456, Woods Gordon & Co Toronto \$31,001.

Research studies \$19,632—P Guggenheim Geneva Switzerland \$2,500, G Nason Ottawa \$3,685, J C M Ogelsby London Ont \$2,647, David Scribner and Associates Inc New York N Y USA \$10,800.

Miscellaneous \$23,861—Mrs A E L Cannon Ottawa \$3,586, E R Lloyd Ottawa \$3,011, E MacCallum Ottawa \$2,100, M Plamondon Sillery Que \$5,424, Hon W D Roach Willowdale Ont \$9,740.

Canada's civilian participation as a member of the International Commissions for Supervision and Control in Indo-China including authority, notwithstanding the Civil Service Act, for the appointment and fixing of salaries of commissioners, secretaries and staff by the Governor in Council

		Estimates	Allotments	Expenditures
Salaries.....	(1)	209,000	192,500	190,562
Overtime.....	(1)	4,000	5,500	5,313
Allowances.....	(2)	108,000	129,600	128,130
Professional and special services.....	(4)	4,000	5,800	4,693
Travelling expenses.....	(5)	80,000	82,400	80,461
Freight, express and cartage.....	(6)	1,000	6,000	5,352
Postage.....	(7)	300	300	86
Telephones, telegrams and other communication services.....	(8)	107,000	107,500	89,871
Office stationery and supplies.....	(11)	14,500	16,000	13,412
Materials and supplies.....	(12)	1,600	3,200	2,361
Repairs and upkeep of buildings.....	(14)	2,000	4,000	2,930
Repairs and upkeep of equipment.....	(17)	4,800	4,000	3,273
Rental of equipment.....	(18)	800	800	26
Sundries.....	(22)	2,000	4,400	4,248
		\$ 539,000	\$ 562,000	\$ 530,718

Special administrative expenses including payment of remuneration, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, in connection with the assignment by the Canadian Government of Canadians to the staffs of the international organizations detailed in the Estimates (part recoverable from those organizations), and authority to make recoverable advances in amounts not exceeding in the aggregate the amounts of the shares of those organizations of such expenses

		Estimates	Allotments	Expenditures
Special administrative expenses, including salaries, allowances and removal expenses:				
Asian Development Bank.....	(22)	36,000	36,000	34,137
Less—Amount recoverable.....	(34)	25,000	25,000	37,240
		11,000	11,000	3,103Cr

		Estimates	Allotments	Expenditures
Commonwealth Secretariat.....	(22)	64,000	64,000	58,541
Less—Amount recoverable.....	(34)	25,000	25,000	28,479
		39,000	39,000	30,062
North Atlantic Treaty Organization.....	(22)	121,000	121,000	46,704
Less—Amount recoverable.....	(34)	50,000	50,000	35,495
		71,000	71,000	11,209
Organization for Economic Co-operation and Development....	(22)	27,000	27,000	8,396
Less—Amount recoverable.....	(34)	17,000	17,000	3,103
		10,000	10,000	5,293
		\$ 131,000	\$ 131,000	\$ 43,461

Canadian representation at international conferences

		Estimates	Allotments	Expenditures
Professional and special services.....	(4)	2,000	2,000	
Travelling expenses.....	(5)	300,000	350,000	326,329
Telephones and telegrams.....	(8)	3,000	3,000	137
Rentals.....	(15)	10,000	10,000	9,499
Entertainment.....	(22)	15,000	15,000	8,838
Sundries.....	(22)	10,000	10,000	7,013
		\$ 340,000	\$ 390,000	\$ 351,816

This sub-vote provided for Canadian participation under the direction of the Department of External Affairs in international conferences. The amount provided is based on foreseen requirements only.

Details of expenditures by conferences follow:

Colombo Plan.....	11,089
Commonwealth Conferences.....	28,891
Economic and Social Council.....	21,590
General Agreement on Tariffs and Trade.....	3,195
International Atomic Energy Agency.....	1,204
North Atlantic Treaty Organization.....	32,531
North Atlantic Treaty Organization—Atlantic Policy Advisory Group.....	7,838
Organization for Economic Co-operation and Development.....	4,053
United Nations General Assembly.....	158,090
United Nations Conference on Trade and Development.....	27,652
United Nations Development Program.....	1,023
Miscellaneous conferences.....	54,660
	<u>\$ 351,816</u>

Following is a list of the travelling expenses of each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere.

	Travelling expenses		Travelling expenses
Colombo Plan.....	10,051	Commonwealth.....	28,474
External Affairs:		External Affairs:	
Cheale J E		Cadieux M	
Hadwen J G		Drew-Brook E	
Hastie W E		Fortier D I	
Jones R A K		Foster D	
Larocque G M		Frank M	
Livingston T G		Hadwen J G	
Roberts D		Hyndman J E	
Secretary of State:		Jennings P R	
Cheng M		Lee E G	
Milligan I		Lewis H T	
Plante E		MacKay R W	

	Travelling expenses		Travelling expenses
Malone J A		Hadwen J G	
Martin Hon P		Halstead J G H	
McLaughlin F E		Hamon A M	
Murray I		Hardy J E G	
O'Hagan R C O		Jefferies M	
Partridge A K		Jones E T B	
Perrault B R		Laverdure C	
Quennville I L		MacKay R W	
Sabourin P		MacKay W C R	
Secretary of State:		Martin Hon P	
Plante E		McGill A S	
Non-government:		Montgomery P M	
Bergstrom L H		Murray I	
Byrne T C		Nutt J S	
De Grace J G		Perron M	
Dickson C W		Robinson H B	
Garneau J		Sabourin P	
Leddy J F		Tutin E	
McCalla A G		Walsh J E	
Stewart F K		Ward F A E	
Economic and Social Council.....	16,180	National Research Council:	
Members of the House of Commons:		Beaulieu P J	
Tremblay Hon R		Privy Council Office:	
External Affairs:		Gordon Hon W	
Delisle J L		Smith D	
Desjardins C		North Atlantic Treaty Organization—	
Filion B		Atlantic Policy Advisory Group.....	6,939
Fortin L Y		External Affairs:	
Houzer L		Beaubien M	
Lalonde L		Collins R E	
MacLaren R W		Dobell P C	
McKinnon R		Organization for Economic Co-operation	
Middleton R M		and Development Ministerial Meetings	3,546
Nelson Y		Members of the House of Commons:	
Parry J O		MacDonald D S	
Rankin B I		External Affairs:	
Rosine M		Langley J C	
Finance:		Malone J A	
Wilson D		United Nations General Assembly.....	150,975
Non-government:		Honourable Members of the Senate:	
Gelber M		Blois Hon F M	
General Agreement on Tariffs and Trade..	2,733	Cameron Hon D	
External Affairs:		Kinley Hon J J	
Langley J C		Members of the House of Commons:	
Stanford J S		Allmond W	
International Atomic Energy Agency.....	807	Asselin P	
External Affairs:		Barnet J	
Gorham R V		Basford R	
North Atlantic Treaty Organization.....	28,227	Bigg J	
External Affairs:		Boner J O	
Boulet R J		Dionne C E	
Cadieux M		Faulkner H	
Campbell R		Forest Y	
Dagenais G		Habel J A	
Devlin J T		Howe W D	
Dobell P C		Langlois P	
Fortier D I		Latulippe H	
		Leboe B	
		Lewis D	

Travelling
expensesTravelling
expenses

Macaluso J
MacDonald D S
Martin Hon P
Matte J P
McIntosh J
Mongrain J A
Nesbitt W B
Neveu L P
Nixon G E
Nugent T
O'Keefe J P
Orange R J
Pelletier G
Pilon B
Prittie R
Prudhomme M
Rideout M
Skoreyko W
Southam R R
Stanburry R
Thompson R
Tolmie D R
Valade G

External Affairs:

Advocaat A
Anderson C
Barton W H
Beach T E
Beaulieu P A
Belliveau R J
Bergbusch E J
Bruce G F
Burns E L M
Cadieux S
Casky J
Chesson M
Clifford W
de Salaberry L
Devlin T
Doyle A M
Dube B
Dufresne J
Dugal L R
Dunseath R
Dymond W
Elliott H
Fortier D I
Frank M R
Gotlieb A
Graham A
Hadwen J G
Hamon A M
Heeney S H
Henry M E
Hoffman B G
Ignatieff G
Keenleyside T
Kergin M
Lapointe P A
Lefebvre F
MacMillan G C
McGill A S
Meers D M
Mercier C
Miller D M

Morden J R
Noel C J
Oikawa T
Pearson G A H
Piper J
Rankin B
Robinson H B
St Hilaire Y
St Martin R
Schioler J
Shearer N
Simard H
Smith M E
Svoboda C V
Von Nostitz M G
Wade S
Warren G I
Wood D

Finance:

Bignell D C
Cameron D
Pearce R L

National Health and Welfare:

Iverson B J

Secretary of State:

Plante E
Sevigny A

Non-government:

Francis L
Merchant S

United Nations Conference on Trade and
Development.....

15,355

External Affairs:

Andrew A J
Bauer B
Desjardins J A C
Goldschlog K
Hodder H J
Houzer L
Hutchinson G V
MacLaren R W
Robinson K J
Rosine M
Tait R M

Finance:

Monk R C
Sakellaropoulo M C
Wilson D W

Trade and Commerce:

Burns T
Chapin V L
Denis G
Kilbank A
Petrie F
Schulhe G
Winters Hon R

United Nations Development Program....

2,812

External Affairs:

MacLaren R W

	<u>Travelling expenses</u>		<u>Travelling expenses</u>
Finance:		Secretary of State:	
Bignell D C		Carasso G	
Miscellaneous conferences.....	42,728	Non-government:	
Bureaux Internationaux Reunis pour la Protection de la Propriete Intellec- tuelle		Morel R	
Members of the House of Commons:		Economic Commission for Latin America	
Richard J T		External Affairs:	
Canadian Broadcasting Corporation:		Grandy S L	
Alley J		Grenon J Y	
External Affairs:		Shapiro B S	
Chilton R J		Summers G B	
Garlick E		Trade and Commerce:	
National Film Board:		Knowles D C	
Keyes A A		International Conference on Public Education	
Office of the Registrar General:		External Affairs:	
Davidson R M		Laberge P E	
Miquelon J		Non-government:	
Non-government:		Beauchemin J M	
Bonenfant J C		Bergstrom L H	
Gouin O M		Berault R	
Leddy J F		Perry G N	
McDonald B		International Institute on Civil Rights of French Language Countries	
Sharp R C		Non-government:	
Canada—United States Conference		Bedard R	
Members of the House of Commons:		Landry R	
MacDonald D S		Marceau L	
External Affairs:		Morel A	
Boily D		International Union of Bailiffs and Law Officers	
Cadieux M		Justice:	
Cannon A E L		Bedard R	
Clements A S		Non-government:	
Cowling P		Chouinard J	
Fortier D I		Le Congres de Fondation du Conseil International de La Langue Francaise	
Frank M		Privy Council Office:	
Hadwen J G		Elie R	
Jenkins W A		United Nations Commission for Social Development	
Jimmo E		National Health and Welfare:	
Kirkwood D H W		MacDonald J A	
Laberge P E		United Nations Conference on the Standardization of Geographical Names	
Langley J C		Non-government:	
Lefebvre F		Holmgren E J	
MacKay D A		Poirier J	
MacLean R S		United Nations Industrial Development Board Meetings	
Malone J A			
Martin Hon P			
Perry K R R			
Poce P			
Pouliot M J			
Ritchie A E			
Sabourin P			
Stubinski G F			
Sullivan H A			
Tutin E			
Thibault P			

	<u>Travelling expenses</u>		<u>Travelling expenses</u>
External Affairs:		Industry:	
Bennett T H		Abell A S	
Brady P F			
Hall D I		Non-government:	
McKinnon R J		Dagg H D	
Miller D M		Hahn J	
Pick A J		Vlasic I	
Roberts R H N			
Robertson A W R		United Nations International Children's	
Sharpe J R		Emergency Fund	
Shortcliffe G S			
Stanford J R		National Health and Welfare:	
Taylor K		Willard J W	
Wershof M H			

Cultural relations and academic exchange programs with other countries

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Expenditures.....	(22)\$ 1,300,000	\$ 939,000	\$ 924,696
Total Vote 1.....	\$ 42,260,000	\$ 42,260,000	\$ 41,887,267

Vote 10 Construction, acquisition or improvement of buildings, works, land, equipment and furnishings.....	5,085,000
Vote 10c.....	1,464,000
Expenditures.....	6,549,000
	\$ 6,442,374

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Office furnishings and equipment.....	(11) 525,000	845,000	798,650
A Acquisition, construction and improvement of properties for offices and residences abroad, including land.....	(13) 3,750,000	3,450,000	3,390,454
Furniture and furnishings for residences abroad.....	(16) 458,000	1,162,700	1,162,421
Acquisition of motor vehicles and other equipment.....	(16) 265,000	212,600	212 587
Basic household equipment and furnishings for staff abroad..	(16) 994,000	389,600	389,212
Acquisition of communications equipment.....	(16) 557,000	489,100	489,050
	\$ 6,549,000	\$ 6,549,000	\$ 6,442,374

A Payments by services with individual payments of \$2,000 or over were:

*Consultant services \$302,188—Bolton Elwood & Aimers Montreal Que \$78,646, Fairfield and Dubois Toronto \$29,594, Gardiner Thornton Gathe & Associates Vancouver \$48,009, Mathers & Haldenby Toronto \$2,505, McCarter Nairne & Partners Vancouver \$2,067, Ouellet Reeves and Alain Montreal \$17,696, Smith Carter Searle & Associates Winnipeg \$49,321, Thompson Berwick Pratt & Partners Vancouver \$35,065, Waisman Ross Blankstein Coop Gilmour and Hanna Winnipeg \$39,285.

*Awarded through Department of Public Works.

Contracts:

Austria—Purchase of official residence

Contract (1964-65): Mrs Freida Granichstaden Vienna \$125,430, expenditures \$31,022, to date \$115,066.

Congo—Purchase of four apartments—staff accommodations

Contract: Jacques Baroukh Kinshasa \$108,250, expenditures \$86,600.

Costa Rica—Purchase of official residence

Contract: Guillerno Marique Aragonlopez & Maria de Lourdes Gonsalez Guiurti San Jose \$149,385, expenditures \$149,385 (final).

France—

Purchase of official residence

Contract (1965-66): Union Francaise Immobiliere et Compagnie Marseilles, \$163,909, expenditures \$17,848, to date \$163,909 (final).

Purchase of chancery

Contract: Gilles Durant Des Aulnois Paris \$965,147, expenditures \$965,147 (final).

Finland—Purchase and renovation of official residence

Contract (1966-67): Piironen Family Helsinki \$259,026, expenditures \$57,631, to date \$259,026 (final).

Germany—

Purchase of official residence

Contract: Hans Mueller Bad Godesberg \$272,480, expenditures \$272,480 (final).

Construction of chancery

*Contract (1966-67): Weiss & Freytag Dusseldorf \$1,267,807, expenditures \$663,376 including holdback of \$33,240.

Nigeria—Construction of apartment—staff accommodation.

Contract: G Cappa Ltd Lagos \$149,000, expenditures \$65,735, including holdback of \$6,572.

Poland—Construction of chancery

Contract: Issued to CEKOP \$500,000 US, transferred to BUDIMEX Warsaw, expenditures \$90,418.

Turkey—Construction of official residence

Contract: Sermet Yurtman Ankara \$170,461, expenditures \$146,291.

*Awarded through the Department of Public Works.

DETAILS OF EXPENDITURES—OPERATIONAL AND CAPITAL

	Civil salaries and wages	Civilian allowances	Other operational expenses	Total operational expenses	Capital items	Total
Head Office.....	8,099,701	14,200	7,299,273	15,413,174	442,017	15,855,191
Indo-China.....	195,875	128,130	206,713	530,718	46,698	577,416
Diplomatic Posts—						
Argentina.....	88,644	32,372	43,536	164,552	14,086	178,638
Australia.....	149,550	68,501	130,484	348,535	22,903	371,438
Austria.....	125,551	97,857	56,845	280,253	39,827	320,080
Belgium.....	258,080	226,309	157,542	641,931	163,763	805,694
Brazil.....	117,051	73,965	139,950	330,966	63,738	394,704
Britain.....	751,596	494,837	497,922	1,744,355	134,105	1,878,460
Cameroun.....	66,411	66,065	90,372	222,848	7,055	229,903
Ceylon.....	80,777	49,142	57,395	187,314	13,626	200,940
Chile.....	87,760	39,341	42,586	169,687	2,873	172,560
Colombia.....	57,163	26,427	54,178	137,768	8,119	145,887
Congo (Leopoldville).....	76,545	50,333	107,556	234,434	154,450	388,884
Costa Rica.....	59,278	24,757	36,026	120,061	152,350	272,411
Cuba.....	144,880	118,184	63,731	326,795	24,116	350,911
Cyprus.....	100,383	27,847	85,203	213,433	22,487	235,920
Czechoslovakia.....	137,972	79,755	70,333	288,060	53,803	341,863
Denmark.....	115,044	60,488	53,695	229,227	19,481	248,708
Dominican Republic.....	43,434	39,546	24,340	107,320	18,574	125,894
Ecuador.....	39,312	24,530	15,929	79,771	11,856	91,627
Ethiopia.....	58,406	32,401	42,571	133,378	28,842	162,220
Finland.....	113,434	62,287	60,049	235,770	94,314	330,084
France.....	622,554	642,740	510,863	1,776,157	1,024,641	2,800,798
France—North Atlantic Council (including Organization for Eco- nomic Co-operation and Devel- opment).....	312,729	355,418	141,067	809,214	648,069	1,457,283
Germany—Berlin.....	32,189	8,437	15,343	55,969	5,993	61,962
Germany—Bonn.....	254,381	147,619	101,229	503,229	1,074,393	1,577,622
Ghana.....	101,296	84,066	103,729	289,091	67,835	356,926
Greece.....	125,563	78,707	81,968	286,238	6,338	292,576
Guyana.....	79,201	55,075	87,878	222,154	23,490	245,644
Haiti.....	43,509	34,377	22,651	100,537	23,072	123,609
India.....	252,432	174,930	173,392	600,754	101,294	702,048
Indonesia.....	89,948	43,377	63,450	196,775	148,360	345,135
Iran.....	110,936	61,637	92,916	265,489	16,235	281,724
Ireland.....	69,310	30,011	33,396	132,717	10,975	143,692
Israel.....	120,710	91,387	88,506	300,603	17,061	317,664

DEPARTMENT OF EXTERNAL AFFAIRS

12-11

	Civil salaries and wages	Civilian allowances	Other operational expenses	Total operational expenses	Capital items	Total
Italy.....	232,011	161,177	173,790	566,978	6,569	573,547
Jamaica.....	80,337	50,355	67,388	198,080	11,320	209,400
Japan.....	260,101	242,347	142,310	644,758	28,038	672,796
Kenya.....	84,098	56,080	89,099	229,277	71,618	300,895
Lebanon.....	135,918	86,101	97,992	320,011	13,000	333,011
Malaysia.....	140,809	80,759	129,749	351,317	12,307	363,624
Mexico.....	151,503	62,109	73,544	287,156	12,395	299,551
The Netherlands.....	178,203	114,460	69,904	362,567	9,523	372,090
New Zealand.....	85,354	34,609	53,784	173,747	1,112	174,859
Nigeria.....	105,743	73,675	90,878	270,296	114,213	384,509
Norway.....	123,622	60,954	44,134	228,710	8,335	237,045
Pakistan.....	188,922	106,316	137,154	432,392	68,379	500,771
Peru.....	63,942	32,855	55,625	152,422	2,218	154,640
Poland.....	161,134	129,097	21,909	312,140	134,181	446,321
Portugal.....	90,316	49,963	57,386	197,665	30,469	228,134
Senegal.....	74,500	79,366	88,891	242,757	93,314	336,071
South Africa.....	79,085	19,283	78,621	176,989	12,061	189,050
Spain.....	134,434	97,509	81,517	313,460	10,557	324,017
Sweden.....	124,580	78,342	71,505	274,427	19,183	293,610
Switzerland.....	100,180	57,991	61,968	220,139	7,349	227,488
Trinidad and Tobago.....	81,486	43,181	44,082	168,749	91,840	260,589
Tunisia.....	63,657	22,510	30,043	116,210	21,932	138,142
Turkey.....	116,716	62,353	76,843	255,912	215,376	471,288
USSR.....	266,644	191,077	181,022	638,743	25,292	664,035
United Arab Republic.....	166,632	94,258	136,854	397,744	28,035	425,779
Permanent Mission of Canada to the European Office of the United Nations, Geneva.....	332,744	241,415	150,684	724,843	5,780	730,623
Permanent Mission of Canada to the United Nations, New York..	361,882	293,628	403,787	1,059,297	129,949	1,189,246
United Republic of Tanzania.....	141,741	91,420	130,449	363,610	31,075	394,685
USA.....	624,088	463,786	248,746	1,336,620	133,005	1,469,625
Uruguay.....	34,491	16,373	19,336	70,200	6,149	76,349
Venezuela.....	98,603	60,412	54,063	213,078	15,493	228,571
Yugoslavia.....	132,866	91,217	57,675	281,758	149,158	430,916
New posts.....	44,751	37,603	83,255	165,609	58,423	224,032
Consulates—						
Bordeaux, France.....	86,832	36,839	64,857	188,528	4,579	193,107
Boston, USA.....	94,407	41,788	57,677	193,872	2,325	196,197
Chicago, USA.....	92,547	34,592	86,292	213,431	19,773	233,204
Cleveland, USA.....			2,286	2,286		2,286
Detroit, USA.....	8,885	16,093	5,338	30,316	38	30,354
Duesseldorf, Germany.....	4,729	15,152	9,547	29,428	329	29,757
Hamburg, Germany.....	19,003	14,451	18,421	51,875	3,178	55,053
Hong Kong.....	28,682	28,266	23,177	80,125	2,374	82,499
Los Angeles, USA.....	123,400	34,461	68,095	225,956	1,184	227,140
Manila, Philippines.....	5,653	19,937	21,178	46,768	1,324	48,092
Marseilles, France.....	80,298	35,890	43,149	159,337	72,193	231,530
Milan, Italy.....	12,707	17,582	15,599	45,888	892	46,780
New Orleans, USA.....	82,555	23,498	45,254	151,307	5,091	156,398
New York, USA.....	234,832	184,025	144,921	563,778	7,284	571,062
Philadelphia, USA.....		967	3,177	4,144		4,144
Reykjavik, Iceland.....			3,425	3,425		3,425
San Francisco, USA.....	106,878	41,691	105,657	254,226	28,765	282,991
Sao Paulo, Brazil.....	8,079	16,900	8,923	33,902	932	34,834
Seattle, USA.....	94,438	42,350	44,949	181,737	7,626	189,363
	<u>\$19,326,623</u>	<u>\$ 7,632,118</u>	<u>\$14,928,526</u>	<u>\$41,887,267</u>	<u>\$ 6,442,374</u>	<u>\$48,329,641</u>

Vote 15 Assessments, grants, contributions and other payments to international (including Commonwealth) organizations and international multilateral economic and special aid programs as detailed in the Estimates, including authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January 1967.....	34,437,700
Vote 15c.....	1
	<u>34,437,701</u>
Expenditures.....	<u>\$ 32,050,762</u>

CONTRIBUTIONS, GRANTS AND PAYMENTS TO INTERNATIONAL COMMISSIONS AND ORGANIZATIONS INCLUDING COMMONWEALTH, AND MISCELLANEOUS GRANTS AND PAYMENTS

United Nations and its agencies

		Estimates	Allotments	Expenditures
International Atomic Energy Agency (operational budget) (\$57,000 U.S.).....	(20)	62,000	62,000	60,990
International Civil Aviation Organization (part reimbursement for compensation paid its Canadian employees for Quebec Income Tax for the 1966 taxation year).....	(20)	110,001	110,001	100,474
International Civil Aviation Organization—Grant to assist in defraying costs of accommodation.....	(20)	500,000	500,000	
United Nations Children's fund.....	(20)	1,000,000	1,000,000	1,000,000
United Nations development program.....	(20)	10,750,000	10,750,000	10,750,000
United Nations High Commissioner for refugees.....	(20)	350,000	350,000	350,000
United Nations Relief and Works Agency for Palestine refugees in the Near East.....	(20)	500,000	500,000	500,000
United Nations Training and Research Institute.....	(20)	60,000	60,000	60,000
World food program (\$2,291,666 US).....	(20)	2,475,000	2,475,000	2,481,445
		<u>\$ 15,807,001</u>	<u>\$ 15,807,001</u>	<u>\$ 15,302,909</u>

Commonwealth organizations

		Estimates	Allotments	Expenditures
Commonwealth Institute (£ 500).....	(20)	\$ 1,500	\$ 1,500	\$ 1,500

Other international and Commonwealth organizations

		Estimates	Allotments	Expenditures
United Nations Trust Fund for South Africa.....	(20)	\$ 10,000	\$ 10,000	\$ 10,000

Other international commissions and organizations

		Estimates	Allotments	Expenditures
International Committee of the Red Cross.....	(20)	20,000	20,000	20,000
Payment to the Lake Ontario claims tribunal, United States and Canada.....	(20)	90,000	90,000	22,101
Payment to the Roosevelt Campobello International Park Commission for the purposes and subject to the provisions of the Act respecting the commission established to administer the Roosevelt Campobello International Park (\$100,000 US).....	(22)	108,000	108,000	95,040
		<u>\$ 218,000</u>	<u>\$ 218,000</u>	<u>\$ 137,141</u>

Miscellaneous grants and payments

		Estimates	Allotments	Expenditures
Grant to the Atlantic Council of Canada.....	(20)	2,500	2,500	2,500
Defence support assistance to cover direct expenditures on behalf of countries not members of NATO.....	(20)	3,500,000	3,500,000	3,440,374
Defence support assistance to Greece and Turkey.....	(20)	1,000,000	1,000,000	
Grant to the Canadian-German Society of Hanover (50,000 Deutsch marks).....	(20)	14,000	14,000	13,625
Grant to La Maison Canadienne, Paris.....	(20)	159,000	159,000	159,000
United Nations Association in Canada.....	(20)	17,000	17,000	17,000
Gifts to countries attaining independence and to mark special occasions.....	(20)	25,000	25,000	356
		\$ 4,717,500	\$ 4,717,500	\$ 3,632,855

ASSESSMENTS FOR MEMBERSHIP IN INTERNATIONAL COMMISSIONS
AND ORGANIZATIONS, INCLUDING COMMONWEALTH*United Nations and its agencies*

		Estimates	Allotments	Expenditures
United Nations Organization (\$3,930,000 US).....	(20)	4,244,000	4,244,000	3,795,600
United Nations Educational, Scientific and Cultural Organization (\$894,350 US).....	(20)	966,000	966,000	961,878
United Nations Emergency Force (\$675,000 US).....	(20)	729,000	729,000	686,199
Food and Agriculture Organization (\$1,240,000 US).....	(20)	1,339,000	1,339,000	1,207,017
International Atomic Energy Agency (\$261,459 US).....	(20)	282,000	282,000	318,731
International Civil Aviation Organization (\$251,000 US).....	(20)	271,000	271,000	239,189
International Labour Organization (845,000 US).....	(20)	913,000	913,000	902,555
Inter-governmental Maritime Consultative Organization (\$14,000 US).....	(20)	15,000	15,000	15,820
World Health Organization (\$1,770,000 US).....	(20)	1,912,000	1,912,000	1,767,013
		\$ 10,671,000	\$10,671,000	\$ 9,894,002

Commonwealth organizations

		Estimates	Allotments	Expenditures
Commonwealth Foundation (£ 37,250).....	(20)	112,500	112,500	112,257
Commonwealth Secretariat (£ 90,000).....	(20)	270,000	270,000	207,605
		\$ 382,500	\$ 382,500	\$ 319,862

Other international commissions and organizations

		Estimates	Allotments	Expenditures
General Agreement on Tariffs and Trade (\$168,000 US).....	(20)	181,000	181,000	183,076
Laos International Commission.....	(20)	35,000	35,000	17,185
North Atlantic Treaty Organization (cost of civil administration) (3,944,000 French francs).....	(20)	871,000	871,000	1,198,799
North Atlantic Treaty Organization's Science Programs (\$276,500 US).....	(20)	299,000	299,000	293,920
Organization for Economic Co-operation and Development (5,688,785 French francs).....	(20)	1,243,000	1,243,000	1,053,283
Permanent Court of Arbitration (4,000 dutch florins).....	(20)	1,200	1,200	1,230
		\$ 2,630,200	\$ 2,630,200	\$ 2,752,493
Total Vote 15.....		\$ 34,437,701	\$ 34,437,701	\$ 32,050,762

Payments under the Diplomatic Service (Special) Superannuation Act (Chap. 82, R.S.) and Pensions.....	(21)	\$	41,541
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This act provides superannuation benefits for senior appointees of the Department of External Affairs serving outside Canada. Under the provisions of this act, every official of the status designated in the act who is not a contributor under the Public Service Superannuation Act shall, by reservation from his salary, contribute 6 per cent of such salary to the Consolidated Revenue Fund. These contributions are credited to Non-Tax Revenue—Miscellaneous.

Credits to the Government of India under a financial agreement entered into between the Government of Canada and the Government of India to finance the purchase in Canada of aircraft and associated spare parts and equipment (External Affairs Vote 97, Appropriation Act No. 5, 1963).....	(20)	\$	91,117
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EXTERNAL AID OFFICE

Vote 30 Salaries and expenses.....	2,521,700
Vote 30b.....	427,000
	2,948,700
Expenditures.....	\$ 2,826,274

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 2,300,000	2,300,000	2,203,303
Overtime.....	(1) 7,000	7,000	4,272
Allowances.....	(2) 30,000	5,000	1,998
Professional and special services.....	(4) 140,000	165,000	161,908
Travelling and removal expenses.....	(5) 195,000	200,000	194,899
Freight, express and cartage.....	(6) 200	200	198
Telephones and telegrams.....	(8) 61,000	61,000	58,202
Publication of reports and other material.....	(9) 20,000	24,000	22,529
Photographs and advertising.....	(10) 55,000	24,000	23 694
Office stationery, supplies, equipment and furnishings.....	(11) 125,000	145,000	139,272
Sundries.....	(22) 15,500	17,500	15,999
	\$ 2,948,700	\$ 2,948,700	\$ 2,826,274

This vote was provided to cover the salaries and other expenses relating to the External Aid Office which is the administrative agency for Canada's International Development Assistance Program. The program provides for economic, technical, educational and other assistance to areas eligible under the Colombo Plan, the Commonwealth Caribbean Assistance Program, the Special Commonwealth Africa Aid Program, the Commonwealth Scholarship Plan, other Commonwealth Countries and Territories Program, and for the Independent French-speaking African States Program. The External Aid Office also arranges for the provision of technicians and training facilities to several French-language international agencies.

Vote 35 Economic, technical, educational and other assistance as detailed in the Estimates.....	130,100,000
Vote 35b.....	139,000
Vote 35c.....	100,000
Vote 35 (1966-67 estimates).....	\$ 152,569,530
Expenditures 1966-67.....	148,564,308
Unexpended balance.....	4,005,222
	134,344,222
Expenditures.....	\$ 131,944,891

International Development Assistance—Payment to the Special Account in the Consolidated Revenue Fund established by External Affairs Vote 33d, of Appropriation Act No. 2, 1965, for the provision of economic, technical and educational assistance to developing countries and to extend the purposes of the said vote to authorize in the current and subsequent fiscal years payments out of the said special account for the Commonwealth Scholarships and Fellowships Plan in accordance with terms and conditions prescribed by the Governor in Council

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Payment.....	(20)	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000

This amount was credited to the International Assistance account and expenditures were made from that account—see under the schedule, Undisbursed Balances of Special Accounts, in volume I of this report and appendix 1 to this section.

International Emergency Relief

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Expenditures.....	(20)	\$ 239,000	\$ 239,000	\$ 239,000

**International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East, and to the World Food Program in the current and subsequent fiscal years, notwithstanding section 35 of the Financial Administration Act*

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contributions.....	(20)	\$ 78,505,222	\$ 78,505,222	\$ 76,317,112

Contribution to the Indus Basin Development Fund

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contribution.....	(20)	\$ 5,000,000	\$ 5,000,000	\$ 4,999,458

Italian Earthquake Relief in the current and subsequent fiscal years, notwithstanding section 35 of the Financial Administration Act

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contribution.....	(20)	\$ 100,000	\$ 100,000	

***Italian Flood Relief in the current and subsequent fiscal years, notwithstanding section 35 of the Financial Administration Act*

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Expenditures.....	(20)	\$ 500,000	\$ 500,000	\$ 389,321

Total Vote 35.....		<u>\$134,344,222</u>	<u>\$134,344,222</u>	<u>\$131,944,891</u>
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*This sub-vote includes a balance of \$3,505,222 from 1966-67 supplementary estimates a.

**This sub-vote appears in 1966-67 supplementary estimates g.

INTERNATIONAL JOINT COMMISSION

Chapter 28 of the Statutes of 1911, as amended, confirmed the signing of a treaty with the United States of America at Washington, January 11, 1909, "to prevent disputes regarding the use of boundary waters and to settle all questions which are now pending between the United States and the Dominion of Canada involving the rights, obligations or interests of either in relation to the other or to the inhabitants of the other, along their common frontier and to make provision for the adjustment and settlement of all questions as may hereafter arise".

The treaty further provided for the establishment and maintenance of a commission comprised of six commissioners, three on the part of each country. The United States and Canadian sections of the commission may each appoint a secretary. The salaries and personal expenses of the commissioners and the secretaries are paid by their respective governments and joint expenses are shared equally.

Vote 40 Salaries and expenses of the Commission and Canada's share of the expenses of studies, surveys and investigations of the Commission.....	489,200
Expenditures.....	\$ 440,582

Salaries and expenses of the Commission

	Estimates	Allotments	Expenditures
Salaries.....	(1) 124,700	124,700	124,599
Reporters' and professional fees.....	(4) 2,500	2,500	2,169
Travelling expenses.....	(5) 15,000	15,000	11,017
Postage.....	(7) 100	100	100
Telephones and telegrams.....	(8) 3,000	3,000	2,456
Advertising of public hearings.....	(10) 3,000	4,000	3,370
Office stationery, supplies, equipment and furnishings.....	(11) 6,000	6,000	5,156
Sundries.....	(22) 900	900	825
	\$ 155,200	\$ 156,200	\$ 149,692

Canada's share of the expenses of studies, surveys and investigations of the International Joint Commission

	Estimates	Allotments	Expenditures
Studies and surveys of the Mid-Western Watershed.....	2,000	3,500	3,057
Expenditures to date \$63,195.			
Canada's share of the expenses of the Champlain Waterway Reference.....	2,000	500	10
Expenditures to date \$770.			
A Canada's share of the expenses of the studies of boundary waters pollution.....	310,000	309,000	284,773
Expenditures to date \$505,083.			
Canada's share of the expenses of the Great Lakes Levels Reference—St Lawrence River Board of Control.....	10,000	10,000	7
Canada's share of the expenses of the air pollution study Detroit-Windsor, Sarnia-Port Huron.....	10,000	10,000	3,043
	(4) \$ 334,000	\$ 333,000	\$ 290,890
Total Vote 40.....	\$ 489,200	\$ 489,200	\$ 440,582

A Payments included \$278,487 to the Ontario Water Resources Commission.

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c.116, R.S., as amended.....	(22) \$ 7,090
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Statement of Expenditures by Standard Objects

		Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
DEPARTMENT				
(1)	Civil salaries and wages.....	20,111,700	19,466,222	16,619,102
(2)	Civilian allowances.....	7,551,000	7,634,118	6,821,728
(4)	Professional and special services.....	905,500	951,483	409,855
(5)	Travelling and removal expenses.....	4,244,000	3,727,821	2,935,184
(6)	Freight, express and cartage.....	182,000	304,667	220,768
(7)	Postage.....	277,400	293,546	270,690
(8)	Telephones, telegrams and other communication services.....	2,984,000	3,340,647	3,082,280
(9)	Publication of departmental reports and other material..	268,000	417,361	235,771
(10)	Exhibits, advertising, films, broadcasting and displays..	130,000	133,974	134,595
(11)	Office stationery, supplies, equipment and furnishings...	1,421,500	1,861,935	1,304,828
(12)	Materials and supplies.....	372,600	446,209	400,512
Buildings and works, including land—				
(13)	Construction or acquisition.....	3,750,000	3,390,453	1,452,179
(14)	Repairs and upkeep.....	752,000	681,939	553,890
(15)	Rentals.....	1,190,000	1,464,156	1,250,254
Equipment—				
(16)	Construction or acquisition.....	2,274,000	2,253,271	1,273,773
(17)	Repairs and upkeep.....	314,800	333,117	301,923
(18)	Rentals.....	3,800	3,337	2,540
(19)	Municipal or public utilities services.....	542,000	563,905	503,335
(20)	Contributions, grants, subsidies, etc., not included elsewhere.....	34,420,818	32,046,839	31,434,246
(21)	Pensions, superannuation and other benefits.....	181,541	161,578	164,421
(22)	All other expenditures.....	2,132,990	1,605,473	1,515,280
		84,009,649	81,082,051	70,892,154
(34)	Less—Estimated savings and recoverable items.....	117,000	104,318	120,459
		83,892,649	80,977,733	70,771,695
EXTERNAL AID OFFICE				
(1)	Civil salaries and wages.....	2,307,000	2,207,575	1,494,679
(2)	Civilian allowances.....	30,000	1,998	
(4)	Professional and special services.....	140,000	161,908	22,893
(5)	Travelling and removal expenses.....	195,000	194,899	66,069
(6)	Freight, express and cartage.....	200	198	57
(8)	Telephones, telegrams and other communication services.....	61,000	58,202	39,116
(9)	Publication of departmental reports and other material..	20,000	22,529	14,925
(10)	Exhibits, advertising, films, broadcasting and displays..	55,000	23,694	8,094
(11)	Office stationery, supplies, equipment and furnishings...	125,000	139,272	51,323
(20)	Contributions, grants, subsidies, etc., not included elsewhere.....	134,344,222	131,944,891	157,992,879
(22)	All other expenditures.....	15,500	15,999	12,457
		137,292,922	134,771,165	159,702,492
Total.....		\$ 221,185,571	\$ 215,748,898	\$ 230,474,187

Estimated Value of Major Services not included
in this Department's Appropriations

		1967-68	1966-67
DEPARTMENT			
Accommodation—provided by the Department of Public Works.....		837,500	654,500
Accommodation—in this department's own buildings.....		211,200	170,400
Accounting and cheque issue services—Comptroller of the Treasury.....		617,700	466,600
Contributions to superannuation account—Treasury Board.....		1,216,000	678,600
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....		171,300	176,800

	1967-68	1966-67
Employee surgical-medical insurance premiums—Treasury Board.....	107,700	62,800
Employee compensation payments—Department of Labour.....	2,100	2,700
Carrying of franked mail—Post Office Department.....	96,800	93,900
	<u>3,260,300</u>	<u>2,306,300</u>

INTERNATIONAL JOINT COMMISSION

Accommodation—provided by the Department of Public Works.....	18,900	17,400
Accounting and cheque issue services—Comptroller of the Treasury.....	5,500	4,800
Contributions to superannuation account—Treasury Board.....	11,000	5,100
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	800	1,200
Employee surgical-medical insurance premiums—Treasury Board.....	600	500
Employee compensation payments—Department of Labour.....	100	
	<u>36,900</u>	<u>29,000</u>
Total.....	<u>\$ 3,297,200</u>	<u>\$ 2,335,300</u>

REVENUES

EXTERNAL AFFAIRS

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	309,103 01	465,081 63
B Privileges, licences and permits.....	1,370,600 37	1,226,629 15
C Proceeds from sales.....	12,270 87	23,421 07
D Services and service fees.....	17,654 69	16,577 07
E Refunds of previous years' expenditure.....	178,854 24	147,904 24
F Miscellaneous.....	11,114 98	14,110 91
Total.....	<u>\$ 1,899,598 16</u>	<u>\$ 1,893,724 07</u>

Details

Non-Tax Revenue—

A Return on investments: Wheat agreement between Canada and Ceylon \$11,998; United Nations interest repayable at end of sixth year \$113,962; interest on loans re Caribou aircraft spare parts between Canada and India \$182,234; interest on loans to employees \$909.....	309,103
B Privileges, licences and permits: Passport fees \$1,350,898; visa fees \$17,128; rentals \$2,574.....	1,370,600
C Proceeds from sales: Sundries \$12,271.....	12,271
D Services and service fees: Consular service fees \$17,655.....	17,655
E Refunds of previous years' expenditure: Canada's assessment to Laos Commission \$17,185; Canada's participation in Zambian airlift \$34,641; sundries \$127,028.....	178,854
F Miscellaneous: Superannuation contributions under the Diplomatic Service (Special) Superannuation Act \$5,779; sundries \$5,336.....	11,115
Total.....	<u>\$ 1,899,598</u>

Certified correct.

M. CADIEUX,

Under-Secretary of State for External Affairs.

EXTERNAL AID OFFICE

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Proceeds from sales.....	95,000 00	
B Refunds of previous years' expenditure.....	25,792 55	22,054 74
C Miscellaneous.....	565,409 22	96,746 90
Total.....	\$ 686,201 77	\$ 118,801 64

Details

Non-Tax Revenue—		
A Proceeds from sales: Sale of Beaver Aircraft purchased for International Emergency Relief—United Nations Relief and Works Agency.....		95,000
B Refunds of previous years' expenditure.....		25,793
C Miscellaneous: Amount derived from the operation of a commissary by a contractor on the Warsaw Hydro Electric Project in West Pakistan \$132,911; service and commitment charges on loans to developing countries \$432,490; sundries \$8.....		565,409
Total.....	\$	686,202

Certified correct.

M. F. STRONG,
Director General, External Aid Office.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Department		
Current year—		
Collectible—		
Inter-departmental.....	398	59,959
Other.....	227,849	353,135
Uncollectible.....	3,943	1,206
	232,190	414,300
Previous years—		
Collectible—		
Inter-departmental.....	4,152	
Other.....	1,286,723	1,093,704
Uncollectible.....	10,411	15,065
	1,301,286	1,108,769
	1,533,476	1,523,069
External Aid Office		
Current year—		
Collectible—		
Inter-departmental.....	78,026	67*
Other.....		
Previous years—		
Collectible—		
Inter-departmental.....	67	
Other.....		
	78,093	67
	\$ 1,611,569	\$ 1,523,136

During the year, 27 items amounting to \$8,836 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.

*This amount was not reported in the 1966-67 Public Accounts.

Appendix 1

INTERNATIONAL ASSISTANCE ACCOUNT

Statement of Transactions for the year ended March 31, 1968

Balance as at March 31, 1967.....		61,485,535
Provided under Vote 35.....		50,000,000
		\$111,485,535
Expenditures:		
Grants—		
Commonwealth Caribbean countries		
Antigua		
Pares village school.....	\$ 7,853	
Water development.....	49,980	
Sea rescue launch.....	28,500	
Coolidge airfield extension.....	2,992	
	\$ 89,325	
British Honduras		
Belize bridge.....		101,465
Grenada		
Fish storage plant.....		2,480
Guyana		
Fire trucks.....	23,049	
Diesel locomotives.....	43,887	
Trucks and well-drilling rigs.....	26,023	
Highway maintenance equipment.....	97,927	
New Amsterdam fish centre.....	9,390	
Twin otter aircraft.....	325,664	
	525,940	
Jamaica		
Pipelines for water distribution.....	39,741	
Vocational school equipment.....	49,090	
Fishing vessel.....	3,601	
	92,432	
Montserrat		
Water storage and distribution.....	240,438	
Terminal building Blackburne airport.....	984	
	241,422	
St Kitts		
Water storage and distribution.....		76,470
St Lucia		
Water development.....	138,874	
Aid to banana industry.....	50,000	
Chemical fertilizer.....	25,624	
Jet aircraft facilities.....	2,206	
	216,704	
St Vincent		
Chemical fertilizer.....		27,866
Trinidad		
VOR instrument landing system.....	3,563	
Films for police force.....	287	
	3,850	
Various Islands		
Capital projects—University of West Indies.....	74,467	
Construction of schools and warehouses.....	35,780	
Water development and storage.....	727	
Miscellaneous small projects.....	15,988	
Transportation of hospital supplies.....	37,997	
	164,959	
		1,542,913

Technical co-operation—

Antigua.....	259,499	
Barbados.....	257,064	
British Honduras.....	164,049	
Cayman Islands.....	13,869	
Dominica.....	55,410	
Grenada.....	132,558	
Guyana.....	344,101	
Jamaica.....	630,384	
Montserrat.....	105,631	
St Kitts.....	55,382	
St Lucia.....	79,255	
St Vincent.....	241,775	
Trinidad.....	639,558	
University of West Indies.....	349,660	
Miscellaneous.....	5,500	
Administrative expenses all countries.....	7,639	
		3,341,334
		4,884,247
Commonwealth African countries		
Ghana		
Damango agricultural and educational project.....	52,184	
Construction and equipment for Accra trade training centre	82,167	
Equipment for irrigation and land reclamation.....	13,645	
		147,996
Kenya		
Survey of natural forest land.....	99,180	
Mineral exploration equipment.....	49,835	
		149,015
Lesotho		
*University library shelving.....		871 Cr
Malawi		
Flight information centre.....	36,459	
Scout cars for land surveys.....	62	
Sawmilling equipment.....	2,324	
		38,845
Nigeria		
Mapping and aerial photography Ibadan and Benin City...	491,443	
Forest inventory eastern region.....	85,219	
Rural water development scheme.....	8,989	
		585,651
Sierra Leone		
Koyeima Boys' secondary school construction.....		8,725
Tanzania		
Dar-es-Salaam technical college equipment.....	15,491	
Aerial survey of the Kilombero valley.....	403,310	
Road building equipment Serengeti national park.....	98	
Hospital equipment.....	43,798	
Trucks and spares for national parks.....	118,095	
Economic feasibility study.....	8,058	
		588,850
Uganda		
Geological equipment.....	43,250	
Forestry equipment.....	6,718	
Game cropping project.....	28,266	
*Mobile cinema vans and educational films.....	2,729 Cr	
		75,505
Zambia		
Railway feasibility study.....	12,350	
Petrol storage tanks.....	181,821	
		194,171
Small projects in various countries.....		13,616
East African Common Services Organization.....		71,588
		1,873,091

Technical co-operation—

Botswana.....	92,597	
Gambia.....	26,219	
Ghana.....	2,034,878	
Kenya.....	1,134,668	
Lesotho.....	152,445	
Malawi.....	310,810	
Mauritius.....	82,172	
Nigeria.....	1,169,673	
Rhodesia.....	87,006	
Sierra Leone.....	150,809	
Swaziland.....	39,005	
Tanzania.....	1,330,675	
Uganda.....	805,687	
Zambia.....	470,909	
Administrative expenses all countries.....	17,720	
East African Common Services Organization.....	145,421	
		<hr/>
		8,050,694

9,923,785

Independent French-speaking African States

Algeria		
Feasibility study telecommunications proposals.....		1,850
Cameroun		
Paper for textbook production.....	2,086	
Akonolinga bridge.....	19,217	
Audio visual equipment.....	40	
		<hr/>
		21,343
Central African Republic		
Audio visual equipment.....		40
Chad		
Audio visual equipment.....		292
Congo-Brazzaville		
Audio visual equipment.....		40
Congo-Kinshasa		
Paper for textbook production.....	104,555	
Contribution to the United Nations civilian fund.....	500,000	
		<hr/>
		604,555
Dahomey		
Audio visual equipment.....		40
Gabon		
Audio visual equipment.....	1,390	
Educational equipment.....	4,580	
		<hr/>
		5,970
Guinea		
Audio visual equipment.....	8,817	
Paper for literacy program.....	2,005	
		<hr/>
		10,822
Morocco		
Audio visual equipment.....		40
Rwanda		
Library equipment.....	13	
University residences and equipment.....	918	
University administrative expenses.....	322,145	
		<hr/>
		323,076
Senegal		
Feasibility study Prytanee school construction.....		3,937
Togo		
Audio visual equipment.....		90
Tunisia		
Medical equipment.....		4,320
Upper Volta		
Audio visual equipment.....		40
Small projects in various countries.....		11,404
		<hr/>
		987,859

Technical co-operation—

Algeria.....	357,206		
Burundi.....	4,239		
Cameroun.....	1,049,800		
Central African Republic.....	23,527		
Chad.....	216,644		
Congo-Brazzaville.....	28,075		
Congo-Kinshasa.....	188,499		
Dahomey.....	226,100		
Gabon.....	46,166		
Guinea.....	12,578		
Ivory Coast.....	431,954		
Malagasy.....	71,864		
Mali.....	66,475		
Mauritania.....	9,949		
Morocco.....	148,188		
Niger.....	56,893		
Rwanda.....	424,545		
Senegal.....	693,180		
Togo.....	275,142		
Tunisia.....	1,021,375		
Upper Volta.....	18,797		
Administrative expenses all countries.....	27,789		
		5,398,985	
			6,386,844
Asian countries			
Burma			
Thaketa bridge.....		23,113	
Ceylon			
Katunayake airport project.....	229,789		
Mutual fisheries project.....	72,426		
Construction Gal-Oya secondary school distribution line....	12		
Asbestos.....	149,998		
		452,225	
India			
Commodities.....	2,761,988		
Industrial equipment.....	739,813		
Kundah hydro electric project.....	482,517		
Iddikki power project.....	665,927		
Central water and power project.....	9,095		
Spare parts for Trombay reactor.....	204,942		
Umtru power project.....	71,815		
Construction public utility projects.....	282,201		
Equipment for Mysore Food Research Institute.....	42,327		
Water loop for Canada-India reactor.....	37,093		
Spare parts for Beaver aircraft.....	123,633		
Bakery units.....	375,956		
Diesel hydraulic locomotives.....	62,131		
Supply of 300 films "Food".....	14,788		
		5,874,226	
Laos			
School textbooks and paper.....		39,780	
Malaysia			
Vocational school equipment.....	168,383		
Perak river project.....	25,134		
Natural resources survey.....	403,437		
Television network.....	13,271		
Two-way radios for medical service.....	58,504		
Feasibility surveys of water and sewerage.....	134,101		
		802,830	

Pakistan		
Commodities.....	3,752,945	
Sukkur power station.....	649,500	
Comilla-Sylhet transmission line.....	1,373,658	
Equipment for fishing industry.....	231,196	
Refugee housing project.....	218,811	
Hardboard development scheme.....	74,364	
Bheramara-Goalpara transmission line.....	815,922	
Land use study of Chittagong Hill.....	13,647	
Equipment for agricultural pest control program.....	72,259	
Warsak hydro electric irrigation scheme.....	51,518	
		7,253,820
Singapore		
Harbour study.....	183,321	
Boy's Town school.....	48,938	
		232,259
Thailand		
Road survey.....		222,115
Vietnam		
Emergency hospital units.....	389,488	
Polio immunization project.....	20,695	
Quang Ngai tuberculosis centre.....	285,781	
Printing of textbooks.....	73,814	
		769,778
Small projects all countries.....		5,748
		15,675,894
Technical co-operation—		
Afghanistan.....	27,060	
Brunei.....	8,283	
Burma.....	56,965	
Cambodia.....	171,941	
Ceylon.....	245,931	
India.....	749,936	
Indonesia.....	181,793	
Korea.....	74,113	
Laos.....	252,455	
Malaysia.....	1,516,126	
Maldiv Islands.....	11,184	
Nepal.....	18,949	
Pakistan.....	599,777	
Philippines.....	121,397	
Singapore.....	519,140	
Thailand.....	783,979	
Vietnam.....	759,709	
Western Samoa.....	17,463	
Miscellaneous.....	9,515	
Administrative expenses all countries.....	6,360	
		6,132,076
		21,807,970
Other Commonwealth countries		
Technical co-operation—		
Cyprus.....	12,725	
Hong Kong.....	33,669	
Malta.....	22,279	
Miscellaneous.....	41	
		68,714
		68,714
Other countries		
Ethiopia		
School maps.....	82	
Turkey		
Expansion of telecommunications system.....	613,995	
		614,077

Technical co-operation—			
Ethiopia.....		27,736	
Educational Assistance (Commonwealth Scholarships)			641,813
Australia.....	85,715		
Bahamas.....	3,165		
Bermuda.....	5,025		
Britain.....	114,821		
British Honduras.....	7,551		
Brunei.....	4,690		
Ceylon.....	54,361		
Cyprus.....	5,212		
Federation of South Arabia.....	4,613		
Fiji.....	4,757		
Gambia.....	4,700		
Ghana.....	26,084		
Guyana.....	29,607		
Hong Kong.....	15,154		
India.....	223,219		
Kenya.....	28,363		
Malawi.....	3,775		
Malaysia.....	19,457		
Malta.....	14,910		
Mauritius.....	21,452		
New Zealand.....	47,203		
Nigeria.....	45,232		
Pakistan.....	80,936		
Rhodesia.....	9,820		
Seychelles.....	9,448		
Sierra Leone.....	20,337		
Singapore.....	21,874		
Swaziland.....	120		
Tanzania.....	12,446		
Tonga.....	4,650		
Uganda.....	20,399		
Virgin Islands.....	12,738		
West Indian Islands (Various).....	110,423		
Zambia.....	8,523		
Miscellaneous.....	56,375		
Travelling expenses for the Canadian Scholarship Committee..	4,107		
Payments to Canadian Universities Foundation.....	45,168		
		1,186,430	
			1,186,430
Supplementary Assistance			
Technical co-operation—			
Canadian University Service Overseas.....	1,687,478		
African Students Foundation.....	10,200		
Canadian Service for Overseas Students and Trainees.....	7,752		
Overseas Institute of Canada.....	34,160		
		1,739,590	
			1,739,590
Total expenditure.....			46,639,393
Balance as at March 31, 1968.....			\$ 64,846,142

This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965, to provide for payment of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

*Refunds of previous years' expenditure.

Appendix 2

PASSPORT DIVISION

Statement of revenue and expenditure for the year ended March 31, 1968

Revenue

Passport fees (Canada and Posts abroad).....	\$ 1,350,898
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*Expenditure

Salaries.....	\$	646,780
Stationery, supplies and equipment.....		261,445
Postage.....		76,000
Microfilming of files.....		15,000
Telephones and telegrams.....		21,885
Miscellaneous.....		8,090
		1,029,200

Excess of revenue over expenditure.....	\$	321,698
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*Expenditure included in this statement has been apportioned from the administrative appropriation (Vote 1) of the department on the basis of an estimate of the costs incurred in carrying out the functions of the division. No allowance has been made for accommodation, Treasury and other free services which have been provided and charged to the appropriations of other departments.

1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF FINANCE

•

Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF FINANCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
13·4	Stat.	Minister of Finance—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION					
13·4	1	Departmental administration including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office, and payments to provinces and grants as detailed in the estimates.....	3,806,600 00	3,515,044 31	2,985,837 66
13·5	Stat.	The Farm Improvement Loans Act.....	325,571 86	325,571 86	197,829 15
13·5	Stat.	The Fisheries Improvement Loans Act.....	600 00	600 00	536 07
13·6	Stat.	The Small Businesses Loans Act.	214,625 48	214,625 48	140,378 42
13·6	Stat.	The Veterans' Business and Professional Loans Act.....	869 36	869 36	
13·6	Stat.	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....	5,806,242 59	5,806,242 59	2,929,971 24
13·6	3	Grant to the City of Ottawa toward the cost of the civic centre	400,000 00	400,000 00	600,000 00
13·6	4	Grant to the endowment fund of the Vanier Institute of the Family—L'Institut Vanier de la famille.....	769,890 00 11,324,399 29	769,890 00 11,032,843 60	2,167,000 00 9,021,552 54
PUBLIC DEBT CHARGES					
13·6	Stat.	Interest and annual amortization of bond discount, premiums and commissions.....	1,296,289,916 86	1,296,289,916 86	1,185,965,427 71
13·7	Stat.	Servicing costs and costs of issuing new loans.....	4,459,078 24 1,300,748,995 10	4,459,078 24 1,300,748,995 10	4,557,825 98 1,190,523,253 69
PREMIUM, DISCOUNT AND EXCHANGE					
13·7	Stat.	Premium, discount and exchange	615,860 51	615,860 51	
SUBSIDIES AND OTHER PAYMENTS TO PROVINCES					
13·7	Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.....	730,810,554 25	730,810,554 25	509,570,727 96
13·9	5	Payments to provinces of a share of income tax paid by corporations.....	6,700,000 00 737,510,554 25	6,700,000 00 737,510,554 25	5,952,086 00 515,522,813 96

DEPARTMENT OF FINANCE

13-3

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
MUNICIPAL GRANTS					
13-10	10	Grants to municipalities.....	40,700,000 00	40,642,570 85	37,590,934 54
13-13	15	Grants to provinces in respect of federal property where a real estate tax has been imposed to finance services ordinarily provided by municipalities.....	1,000,000 00 41,700,000 00	900,000 00 41,542,570 85	37,590,934 54
COMPTROLLER OF THE TREASURY					
13-13	20	Administration, including the administration of the Superannuation and Retirement Acts and recoverable expenditures on behalf of the Canada pension plan.....	32,402,000 00	32,090,758 80	29,316,608 99
TARIFF BOARD					
13-15	Stat.	Salaries of the members.....	155,651 85	155,651 85	147,519 83
13-15	25	Administration.....	358,000 00 513,651 85	304,296 32 459,948 17	274,336 87 421,856 70
ROYAL CANADIAN MINT					
13-16	30	Administration, operation and maintenance.....	3,950,000 00	3,850,031 03	3,083,657 14
13-16	35	Construction or acquisition of equipment.....	150,000 00 4,100,000 00	147,030 96 3,997,061 99	134,154 39 3,217,811 53
MUNICIPAL DEVELOPMENT AND LOAN BOARD					
13-17	45	Administration.....	75,000 00	56,087 73	116,234 67
13-17	Stat.	Forgiveness of indebtedness in accordance with the terms of the Municipal Development and Loan Act.....	1,173,802 67	1,173,802 67	22,766,100 66
13-17	50	*To authorize the municipal development and loan board to forgive 25 per cent of that portion of the loan that is advanced after the 31st day of March, 1966 in respect of a municipal project.....	3,124,311 34	3,124,311 34	18,875,688 66
13-18	46	Further amount required in the current and subsequent years for the purposes of Finance votes 50b and 50e.....	17,000,000 00 21,373,114 01	13,080,580 70 17,434,782 44	
GENERAL					
13-18	Stat.	Payment of liabilities previously transferred to revenue.....	131,882 04	131,882 04	64,260 20
13-18	Stat.	Cost of drawing moneys from the international monetary fund..	2,126,062 50	2,126,062 50	64,260 20
13-18	Stat.	Write-off of assets.....	99 72 2,258,044 26	99 72 2,258,044 26	

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
		SPECIAL			
13-18	50	Payments in the current and subsequent fiscal years to the government of each Commonwealth Caribbean country or territory in respect of duties payable and collected on raw sugar imported into Canada...	2,200,000 00	1,126,904 95	
		<i>Expenditures from appropriations not required for 1967-68.....</i>			8,577,138 68
		Total.....	\$2,154,763,619 19	\$ 2,148,835,324 84	\$ 1,836,031,254 74

*This vote was included in 1965-66 appropriations.

Salary of Minister, Hon M Sharp, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon M Sharp received travelling expenses of \$6,187 charged to Vote 1.

ADMINISTRATION

Vote 1 Departmental administration including administration of the Guaranteed Loans Acts, the Inspector General of Banks' office, and payments to provinces and grants as detailed in the estimates.....			3,806,600
Expenditures.....		\$	3,515,044

Total revenue arising from the above expenditures amounted to \$63,035.

Departmental administration including grants as detailed in the estimates

		Estimates	Allotments	Expenditures
	(1)	2,816,000	2,593,660	2,388,284
	(1)	10,000	12,000	11,837
	(2)	5,000	9,000	8,839
A Professional and special services.....	(4)	141,500	201,500	191,346
Travelling and removal expenses.....	(5)	145,000	178,000	168,483
Freight, express and cartage.....	(6)	9,500	9,500	7,992
Postage.....	(7)	700	740	722
Telephones and telegrams.....	(8)	83,500	117,100	115,618
Publication of departmental reports and other material.....	(9)	17,000	45,500	34,824
Office stationery, supplies, equipment and furnishings.....	(11)	250,600	320,400	289,150
Grant to the Consumers Association of Canada.....	(20)	30,000	30,000	30,000
Grant to International Economic Association.....	(20)	30,000	30,000	30,000
Sundries.....	(22)	7,600	15,600	10,286
		3,546,400	3,563,000	3,287,381
Less—amount recoverable from Treasury Board for administrative services.....	(34)	269,300	269,300	269,300
		\$ 3,277,100	\$ 3,293,700	\$ 3,018,081

J J J Chretien, Parliamentary Secretary, received travelling expenses of \$950.

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$181,953—R J Bertrand Montreal \$18,505, J Bossons Toronto \$6,363, Corporation House Ltd Ottawa \$10,000, A R Dobel Cambridge Mass U S A \$3,000, Institute of Intergovernmental Relations Kingston Ont \$35,000, Institute of Quantitative Analysis of Social & Economic Policy (University of Toronto) Toronto \$33,633, Kates Peat Marwick & Co Ottawa \$6,200, Laval University Quebec \$5,170, E G Miller Regina \$5,133, Andre Raynault Outremont Que \$28,306, L M Read Ottawa \$3,080, J St-Laurent Quebec \$5,242, J Sawyer Toronto \$2,500, A E Thompson Ottawa \$8,509, T Wilson Toronto \$4,500, J W L Winder Toronto \$2,500.

Lecturers services \$4,500.

Secretarial and office services \$4,528—Office Overload Co Ltd Ottawa \$4,528.

Miscellaneous services \$365.

Inspector General of Banks' office

		Estimates	Allotments	Expenditures
Salaries.....	(1)	51,100	51,300	51,249
Travelling expenses.....	(5)	4,230	2,480	1,611
Telephones and telegrams.....	(8)	600	600	584
Office stationery, supplies and equipment.....	(11)	750	1,300	571
Rental of office accommodation.....	(15)	3,120	3,120	3,100
		<u>\$ 59,800</u>	<u>\$ 58,800</u>	<u>\$ 57,115</u>

This sub-vote was provided for the expenses of examinations and inquiries into the affairs and business of the chartered banks as required by the Bank Act, and the Quebec Savings Bank Act. All expenses are assessed against the banks in the proportion which the assets of each bear to the total assets of all, and repayments are credited to non-tax revenue—services and service fees.

Revenue arising from the above expenditures amounted to \$63,035 and consisted of *Services and service fees*—payments by banks for cost of bank inspection for the calendar year 1967.

Administration of the Farm Improvement Loans Act, the Veterans' Business and Professional Loans Act, the Fisheries Improvement Loans Act, the Prairie Grain Producers' Interim Financing Act, the Prairie Grain Loans Act, the Small Businesses Loans Act, and the Canada Student Loans Act, including the payment of service fees to the provinces

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	162,200	153,100	152,871
Legal and collection costs.....	(4)	4,500	4,500	1,924
A Payment of service fees to a province at the rate of \$3.25 for each certificate of eligibility issued by or on behalf of the appropriate authority for the province under section 10 of the Canada Student Loans Act during the loan year, as defined in the said Act, that ends in the current fiscal year.....	(4)	218,000	223,530	223,525
Travelling expenses.....	(5)	5,000	1,970	1,282
Freight, express and cartage.....	(6)	300	300	163
Telephones and telegrams.....	(8)	1,600	2,100	1,671
Publication of departmental reports and other material.....	(9)	30,600	21,600	16,042
Office stationery, supplies, equipment and furnishings.....	(11)	43,500	41,500	37,424
Sundries.....	(22)	4,000	5,500	4,946
		<u>\$ 469,700</u>	<u>\$ 454,100</u>	<u>\$ 439,848</u>

A A breakdown of expenditures follows: Newfoundland \$4,959, Nova Scotia \$16,738, Prince Edward Island \$2,896, New Brunswick \$12,968, Ontario \$91,169, Manitoba \$13,848, Saskatchewan \$20,657, Alberta \$28,044, British Columbia \$32,130, Northwest Territories \$45, Yukon Territory \$71.

Total Vote 1..... \$ 3,806,600 \$ 3,806,600 \$ 3,515,044

The Farm Improvement Loans Act, c. 110, R.S., as amended..... (20) \$ 325,572

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the consolidated revenue fund, pay to a bank the amount of loss sustained by it as a result of a loan, made under conditions prescribed in the Act, to a farmer for the improvement and development of his farm.

The above amount represented payments of 293 claims, less \$41,538 received in repayments.

The Fisheries Improvement Loans Act, c. 46, 1955..... (20) \$ 600

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the consolidated revenue fund, pay to a bank or other authorized lender, the amount of loss sustained by it as a result of a loan, not exceeding \$4,000, made under the conditions prescribed in the Act, to a fisherman for the improvement and development of his fishing enterprise. The liability of the Government is limited to 15 per cent of the aggregate loans made by any lender up to \$500,000 and 10 per cent of any loans in excess of this amount provided that total loans by all banks do not exceed \$10,000,000 and total loans by other lenders also do not exceed \$10,000,000.

The above amount represented payment of 1 claim.

The Small Businesses Loans Act, c. 5, 1960, as amended..... (20) \$ 214,626

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the consolidated revenue fund, pay to a bank the amount of loss sustained by it as a result of a loan, made under conditions prescribed in the Act, to the proprietor of a small business enterprise for its improvement and development. The above amount represented payments of 30 claims.

The Veterans' Business and Professional Loans Act, c. 278, R.S., as amended..... (20) \$ 869

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the consolidated revenue fund, pay to a bank the amount of loss sustained by it as a result of a loan, made under conditions prescribed by the Act, to a veteran for the purchase of a business or for any purpose which may be deemed to benefit his business.

The above amount represented payment of 1 claim, less \$625 received in repayments.

Interest payments, liabilities under guaranteed loans, and alternative payments to provinces under the Canada Student Loans Act, c. 24, 1964..... (20) \$ 5,806,243

Under the provisions of the Canada Student Loans Act, 1964, the Minister of Finance is liable to pay interest on guaranteed bank loans while the borrowers are full-time students, to pay for losses sustained by banks in connection with guaranteed student loans, to pay a fee for collections made by banks on behalf of the Minister after payment of a claim, and to make alternative payments to a province which is not participating in the plan.

Vote 3 Grant to the City of Ottawa toward the cost of the civic centre; the Government of Canada's share not to exceed \$1,000,000; amount required for 1967-68..... 400,000
Expenditures..... (20) \$ 400,000

Vote 4b Grant to the endowment fund of the Vanier Institute of the Family—L'institut Vanier de la famille..... 533,021
Vote 4c..... 236,869

Expenditures..... (20) \$ 769,890

PUBLIC DEBT CHARGES

Interest and annual amortization of bond discount, premiums and commissions

Interest on public debt, c. 116, R.S., as amended

Unmatured debt (including treasury bills)—
Payable in Canada..... 967,948,779
Payable in New York..... 12,578,803
Other liabilities..... 980,527,582
289,438,685
(23) 1,269,966,267

Details of this expenditure will be found in appendix 6 to volume I of this report.

Annual amortization of bond discount, premiums and commissions, c. 116, R.S., as amended

Premiums and commissions..... (23) 26,323,650

This amount is the portion applicable to the fiscal year 1967-68 of the net cost of bond discounts, premiums and commissions on certain loans issued. Such amount was credited to deferred charges—unamortized loan flotation costs—see the statement of asset and liability accounts in volume I of this report. Details, by loans, of the amount amortized will be found in appendix 7 to volume I of this report.

Total Statutory item..... \$1,296,289,917

Servicing costs and costs of issuing new loans*Servicing of public debt—Redemption and transfer of bonds, c. 116, R.S., as amended*

Expenditures..... (23) 959,968

Details of this expenditure will be found in appendix 9 to volume I of this report.

*Servicing of public debt—Commission for payment of interest on public debt, services of fiscal agents, London registrars' fees, etc., c. 116, R.S., as amended*Commission for payment of coupon and fully registered interest..... 635,413
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges..... 235

Expenditures..... (23) 635,648

Details of this expenditure will be found in appendix 9 to volume I of this report.

Cost of issuing new loans, c. 116, R.S., as amended

Expenditures..... (23) 2,863,462

The above amount included expenses in connection with the issue and sale of Canada savings bonds, the organization of which is under the jurisdiction of the Bank of Canada.

A detailed breakdown of the above expenditures will be found in appendix 8 to volume I of this report.

J L Lawther, voluntary worker, received travelling expenses of \$1,463.

Total Statutory item..... \$ 4,459,078**PREMIUM, DISCOUNT AND EXCHANGE****Premium, discount and exchange..... (22) \$ 615,861**

This account reflects premiums and discounts on purchases and sales of foreign currencies during 1967-68.

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES**Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, and other statutory authority***Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)*

Subsidies..... (24) 31,746,593

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 3 to this section.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1967, c. 89, 1966-67

Payments..... (24) 579,605,886

Under the provisions of the Federal-Provincial Fiscal Arrangements Act, 1967, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, and an estate tax payment.

For the fiscal period 1967-72, the federal government undertook to pay equalization to all provinces whose per capita revenue potential at national average rates was below the average per capita revenue potential of all provinces. The equalization payable to such provinces is to be equivalent to their population multiplied by their deficiency in per capita revenue potential from the national per capita average. The federal government undertook for the same period to stabilize the net general revenues of each province at 95% of their yield for the previous year and to pay those provinces who abstained from the imposition of succession duties 75 per cent of the federal estate tax. For provinces that impose succession duties, the federal government undertook to contribute by abatement and/or payment 75 per cent of the federal estate tax in such provinces.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

*Payments to provinces as provided under the Federal-Provincial
Tax-Sharing Arrangement Act, c. 29, 1956, as amended*

Payments.....	(24)	1,279,889
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Under the provisions of the Federal-Provincial Tax-Sharing Arrangements Act, 1956, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, and a tax rental payment. Receipt of a tax rental payment was conditional upon a province entering into an agreement with Canada to refrain on its own part and that of its municipalities from the levying of one or more of the following taxes: individual income, corporation income and succession duties. All provinces except Quebec entered into such an agreement, although the agreement with Ontario was limited to the individual income tax field. Equalization and stabilization payments are payable to a province whether it has or has not entered into a tax rental agreement. These payments represent the final adjustment under this legislation.

A distribution by provinces appears in the third column of the statement following the last sub-vote of this category.

*Payments to Quebec as provided under the Established Programs (Interim
Arrangements) Act, c. 54, 1964-65, as amended, and the Federal-
Provincial Fiscal Revision Act, c. 26, 1964*

Hospital Insurance and Diagnostic Services Act.....	44,478,817
Special welfare program comprising the Old Age Assistance Act, Blind Persons Act, Disabled Persons Act, the Unemployment Assistance Act and the Canada Assistance Plan....	109,833,991
Technical and Vocational Training Act.....	107,257
Health and grants program comprising the general health grants, disability advisory services program and blind pensioners treatment program.....	—1,455,426
Expenditures.....	(24) 152,964,639

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I, of that Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province, the appropriate Minister and the Minister of Finance, with the approval of the Governor in Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province a tax equalization payment computed in accordance with section 8 in respect of a calendar year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c. 26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec was the only province providing schooling allowances in the fiscal year 1967-68.

An amount of \$18,830,114 was recovered by an equivalent deduction from the equalization payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act.

*Payments to provinces as provided under the Federal-Provincial
Fiscal Arrangements Act, c. 58, 1961*

Payments.....	(24)	3,295,084
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Under the provisions of the Federal-Provincial Fiscal Arrangements Act, 1961, the Minister of Finance was, for the fiscal years 1962-63 to 1966-67, authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, a succession duty payment, and additional grants to the Atlantic provinces and Newfoundland.

The Act required the population of the provinces for the years 1962 to 1966 inclusive to be redetermined and the equalization recalculated on the completion of the decennial census. The census data became available during the fiscal year and allowed the equalization to be

recalculated for the five fiscal years 1962-67. The actual value of the standard individual and corporation income taxes for 1966 also became available and was employed in the redetermination of the equalization for the fiscal year 1966-67.

As a result of the recalculation, adjustment payments were made to Ontario (\$821,000) and Alberta (\$2,474,084) and overpayments totalling \$38,081,537 have been recorded. Newfoundland (\$2,653,072), Nova Scotia (\$4,625,802), Prince Edward Island (\$479,715), New Brunswick (\$4,738,293), Quebec (\$18,912,192), Manitoba (\$2,287,512) and Saskatchewan (\$4,384,951). These overpayments have been recorded in the asset category "Loans to provincial governments".

Total statutory payments.....	768,892,091
Less—Transferred to "Loans to provincial governments".....	—38,081,537

Total Statutory item..... \$ 730,810,554

Province	Subsidies	Fiscal arrangements	Tax sharing arrangements	Established programs (Interim arrangements) and revisions	Federal-Provincial Fiscal Arrangements Act, 1962 Equalization adjustments	Total
Newfoundland.....	9,656,282	68,791,000	85,072		—2,653,072	75,879,282
Nova Scotia.....	2,132,376	82,202,000	217,310		—4,625,802	79,925,884
Prince Edward Island.....	656,932	14,302,000	11,183		—479,715	14,490,400
New Brunswick.....	1,744,814	68,245,000	151,518		—4,738,293	65,403,039
Quebec.....	4,022,987	243,875,886*	316,746	152,964,639	—18,912,192	382,268,066
Ontario.....	4,624,070	19,807,000			821,000	25,252,070
Manitoba.....	2,126,890	47,205,000	202,888		—2,287,512	47,247,266
Saskatchewan.....	2,155,125	29,288,000	295,172		—4,384,951	27,353,346
Alberta.....	2,954,700	5,890,000			2,474,084	11,318,784
British Columbia.....	1,672,417					1,672,417
	<u>\$ 31,746,593</u>	<u>\$ 579,605,886</u>	<u>\$ 1,279,889</u>	<u>\$ 152,964,639</u>	<u>—\$34,786,453</u>	<u>\$ 730,810,554</u>

*Payments reduced by \$18,830,114 payable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Vote 5 Payments, computed in accordance with terms and conditions approved by the Governor in Council, to the government of each province, in respect of income tax paid by corporations whose main business is the distribution to or generation for distribution to the public of electrical energy, gas or steam; the said payments to be made in respect of such part of the income of the corporations for the taxation year ending in the calendar year 1965 (as determined under and for the purposes of the Income Tax Act) as is derived from the said distribution or generation in the province to which payment is made and in respect of similar income or such corporations for any taxation year ending in a calendar year prior to 1965 that was not taken into account in computing payments made in respect of that taxation year.....	6,700,000
Expenditures..... (24) \$	6,700,000

Details of payments by provinces follow:

Province	Amount
Newfoundland.....	374,819
Nova Scotia.....	633,730
Prince Edward Island.....	66,446
New Brunswick.....	34,244
Quebec.....	672,568
Ontario.....	1,576,385
Manitoba.....	276,170
Saskatchewan.....	10,585
Alberta.....	2,886,061
British Columbia.....	168,992
	<u>\$ 6,700,000</u>

MUNICIPAL GRANTS

Vote 10 Grants to municipalities in accordance with the Municipal Grants Act and regulations made thereunder, and grants to municipalities in lieu of redevelopment charges in accordance with terms and conditions prescribed by the Governor in Council.....

40,700,000

Expenditures..... (19) \$ 40,642,571

Grants were made in accordance with the Municipal Grants Act, c. 182, R.S., as amended, and regulations established under the Act. Of 1,774 grants made under authority of the above Act and Orders in Council, those of \$5,000 or over are listed below:

Newfoundland

Cornerbrook.....	11,303
Gander.....	17,000
St John's.....	165,000
Grants under \$5,000 (11).....	16,680
	<u>209,983</u>

Nova Scotia

Amherst.....	21,943
Annapolis (County).....	23,139
Antigonish.....	7,651
Bridgewater.....	5,738
Canso.....	5,494
Cape Breton (County).....	80,000
Colchester (County).....	9,968
Cumberland (County).....	15,464
Dartmouth.....	368,295
East Hants.....	11,322
Glace Bay.....	20,167
Guysborough.....	8,334
Halifax.....	1,862,696
Inverness (County).....	10,244
Kentville.....	24,151
King's (County).....	43,269
Liverpool.....	10,128
Louisbourg.....	7,995
Lunenburg.....	8,893
New Glasgow.....	13,583
New Waterford.....	7,059
North Sydney.....	23,000
Pictou.....	11,115
Port Hawkesbury.....	6,559
Shelburne.....	5,145
Shelburne (District).....	9,048
Springhill.....	16,705
Sydney.....	61,001
Truro.....	27,810
Victoria (County).....	7,474
Windsor.....	5,868
Wolfville.....	5,027
Yarmouth (District).....	17,370
Grants under \$5,000 (32).....	75,679
	<u>2,837,334</u>

Prince Edward Island

Charlottetown.....	80,922
St Eleanors.....	32,040
Summerside.....	15,921
Grants under \$5,000 (55).....	30,559
	<u>159,442</u>

New Brunswick

Interim payment to province on behalf of New Brunswick municipalities in respect of year 1967.....	250,000
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New Brunswick—Concluded

Albert (County).....	23,542
Charlotte (County).....	5,917
Kent.....	5,774
Northumberland.....	6,818
Saint John (County).....	5,578
Sunbury (County).....	41,805
Victoria (County).....	5,008
Grants under \$5,000 (11).....	18,630
	<u>363,072</u>

Quebec

Ancienne Lorette (School municipality).....	11,973
Baie d'Urfe-Senneville (School Commission).....	55,937
Beauharnois.....	5,604
Chambly.....	5,902
Chicoutimi (School Commission)....	10,803
Cote Saint-Luc.....	9,190
Cowansville.....	27,498
Cowansville (Catholic School Commission).....	45,352
Cowansville (Protestant School Commission).....	6,262
Dolbeau (School Commission).....	6,480
Dorval.....	1,425,897
Drummondville.....	8,391
Drummondville (School Commission)	25,391
Farnham (School Commission).....	5,813
Granby.....	17,202
Hull.....	238,849
Hull (School Commission).....	271,494
Joliette.....	20,819
Jonquiere (School municipality)....	8,366
Lachine.....	10,851
Lacolle (School municipality).....	7,876
La Salle.....	278,800
L'Assomption (School Commission)..	5,930
La Tuque.....	8,526
Laizon.....	11,062
Laizon (School Commission).....	19,797
Laval.....	200,000
Lennoxville (School Commission)....	8,594
Les Ecores (School Commission).....	9,600
Levis.....	11,752
Longueuil.....	14,006
Longueuil (School Commission)....	21,058
Malbaie (School Commission).....	6,667
Montreal.....	2,386,410
Montreal North.....	7,378
Quebec.....	600,000
Rimouski.....	9,449
Rimouski (School Commission).....	14,061
Rouyn (School Commission).....	6,053
St Bernard de Lacolle (School Commission).....	17,609

Quebec—*Concluded*

St Hyacinthe.....	19,536
St Jean.....	100,000
St Jean (School municipality).....	20,378
St Jerome.....	9,258
St Jerome (School Commission).....	8,321
St Laurent.....	573,085
Ste Anne de Bellevue.....	51,146
Ste Anne de Bellevue (School Commission).....	33,782
Ste Anne de la Pocatiere (School Commission).....	8,195
Ste Flavie (School Commission).....	10,994
Ste Foy.....	123,802
Ste Foy (School Commission).....	217,148
Ste Therese de Blainville.....	22,136
Salaberry de Valleyfield (School municipality).....	6,529
Schefferville.....	14,816
Schefferville (Catholic School Municipality).....	10,442
Schefferville (Protestant School Board).....	5,167
Senneville.....	9,906
Shawinigan.....	6,484
Shawinigan (School Commission).....	12,800
Sherbrooke.....	101,882
Sorel.....	13,054
Sorel (School Commission).....	22,051
Stanhope (School Commission).....	5,788
Thetford Mines.....	5,420
Trois-Rivieres.....	21,341
Val d'Or (School municipality).....	24,014
Verdun.....	23,983
West Island (School Commission)....	201,043
Westmount.....	178,606
Grants under \$5,000 (562).....	372,041
	8,095,850

Ontario

Ontario—*Continued*

Fort William.....	67,253
Galt.....	23,361
Georgetown.....	5,786
Geraldton.....	5,943
Gloucester (Township).....	233,889
Goderich.....	5,510
Guelph.....	62,075
Haileybury.....	11,645
Hallowell (Township).....	17,722
Hamilton.....	320,849
Huntsville.....	5,328
Ingersoll.....	5,450
Jaffray and Melick (Township).....	8,109
Kapuskasing.....	26,239
Kingston.....	395,819
Kingston (Township).....	99,662
Kitchener.....	79,684
Leamington.....	7,768
Lindsay.....	13,982
Little Current.....	8,957
London.....	1,148,097
March (Township).....	6,416
McNab (Township).....	15,319
Midland.....	19,654
Napanee.....	7,314
Neebing (Township).....	27,261
Nepean (Township).....	170,177
Newmarket.....	9,700
Niagara.....	9,091
Niagara (Township).....	5,198
Niagara Falls.....	31,857
North Bay.....	45,313
North York (Township).....	1,139,063
Oakville.....	67,361
Orillia.....	14,929
Oshawa.....	96,346
Ottawa.....	8,481,900
Owen Sound.....	36,208
Oxford-on-Rideau (Township).....	5,243
Parry Sound.....	8,611
Pembroke.....	28,272
Petawawa.....	43,602
Petawawa (Township).....	89,739
Peterborough.....	109,361
Pittsburg (Township).....	159,612
Port Arthur.....	68,166
Port Credit.....	37,788
Port Hope.....	11,733
Prescott.....	21,610
Preston.....	6,533
Renfrew.....	12,070
Richmond Hill.....	6,215
Rolph, Buchanan, Wylie and McKay (Townships).....	18,524
St Catharines.....	69,438
St Thomas.....	32,185
St Vincent.....	21,546
Sandwich South (Township).....	53,289
Sarnia.....	72,006
Sault Ste Marie.....	130,000
Scarborough (Township).....	49,424
Sebastopol (Township).....	5,217
Sidney (Township).....	73,948
Simcoe.....	18,931
Sioux Lookout.....	32,770
Smiths Falls.....	12,179
Stephen (Township).....	7,591

Ontario—Concluded

Stratford.....	29,707
Streetsville.....	5,801
Sudbury.....	66,254
Teek (Township).....	6,696
Thorold.....	7,935
Tillsonburg.....	6,029
Timmins.....	20,602
Toronto.....	2,427,801
Toronto (Township).....	851,407
Tossorontio (Township).....	30,377
Trenton.....	12,078
Tuckersmith (Township).....	16,068
Wallaceburg.....	12,418
Waterloo.....	10,676
Welland.....	27,212
West Nissouri (Township).....	19,869
Whitby.....	5,498
Whitby (Township).....	5,081
Widdifield (Township).....	310,320
Windsor.....	194,095
Woodstock.....	19,186
York (Township).....	38,991
Grants under \$5,000 (311).....	395,614
	<i>19,413,317</i>

Manitoba

Assiniboia (Rural municipality).....	16,442
Birtle.....	5,105
Brandon.....	62,609
Cornwallis (Rural municipality).....	39,604
Daly (Rural municipality).....	46,352
Dauphin.....	22,418
Gimli (Rural municipality).....	19,420
Minnedosa.....	5,481
North Cypress (Rural municipality).....	5,350
Portage la Prairie.....	21,259
Portage la Prairie (Rural municipality).....	17,350
Rockwood (Rural municipality).....	45,000
Rosser (Rural municipality).....	6,451
St James.....	907,866
Selkirk.....	10,295
Winnipeg.....	1,196,881
Grants under \$5,000 (85).....	113,944
	<i>2,541,837</i>

Saskatchewan

Alsask.....	5,811
Assiniboia.....	6,270
Bayne (Rural municipality).....	7,553
Cory (Rural municipality).....	39,984
Dundurn (Rural municipality).....	6,887
Esterhazy.....	8,721
Estevan.....	7,813
Fort Qu'Appelle.....	21,632
Humboldt.....	5,006
Indian Head.....	5,072
Indian Head (Rural municipality).....	12,204
Kindersley.....	6,504
Lloydminster.....	6,506
Melfort.....	5,023
Melville.....	6,167
Moose Jaw.....	46,882
Moose Jaw (Rural municipality).....	5,700

Saskatchewan—Concluded

North Battleford.....	33,616
Prince Albert.....	50,886
Prince Albert (Rural municipality).....	41,090
Regina.....	355,185
Rosetown.....	5,180
Saskatoon.....	216,579
Star City.....	14,429
Swift Current.....	23,969
Swift Current (Rural municipality).....	54,263
Tramping Lake (Rural municipality).....	6,945
Weyburn.....	8,696
Yorkton.....	20,031
Grants under \$5,000 (180).....	183,898
	<i>1,218,502</i>

Alberta

Banff (School district No. 102).....	9,679
Blairmore.....	7,297
Bonnyville (Rural municipality No. 87).....	110,000
Brooks.....	6,129
Calgary.....	575,000
Camrose.....	11,000
Coutts.....	16,550
Drumheller.....	117,907
Edmonton.....	570,041
Edson.....	7,313
Grande Prairie.....	13,974
Grande Prairie (County No. 1).....	20,374
Hanna.....	5,042
High Prairie.....	5,394
Improvement District No. 24.....	9,106
Improvement District No. 128.....	5,694
Improvement District No. 143.....	8,578
Improvement District No. 147.....	5,648
Lac-la-Biche.....	6,533
Lacombe.....	6,611
Lacombe (County No. 14).....	15,000
Leduc (County No. 25).....	186,362
Lethbridge.....	60,763
Lethbridge (County No. 26).....	65,973
Medicine Hat.....	15,723
Olds.....	8,955
Peace River.....	8,059
Red Deer.....	31,727
Red Deer (County No. 23).....	30,569
Stettler.....	6,184
Sturgeon (Municipal district No. 90).....	120,443
Taber.....	5,738
Vermillion.....	7,253
Whitecourt.....	9,716
Grants under \$5,000 (118).....	140,386
	<i>2,230,721</i>

British Columbia

Burnaby (District).....	56,305
Chilliwack (Township).....	110,973
Cranbrook.....	7,669
Dawson Creek.....	23,114
Delta (District).....	54,889
Duncan.....	9,204
Esquimalt (Township).....	536,534
Fort St John.....	7,264
Kamloops.....	28,396
Kelowna.....	6,153

British Columbia—Continued

Kent (District).....	13,860
Kimberley.....	5,038
Kitimat (District).....	13,682
Langley (Township).....	25,000
Matsqui (District).....	105,000
Mission (District).....	16,329
Nanaimo.....	24,714
Nelson.....	26,477
New Westminster.....	105,305
North Saanich (District).....	70,699
North Vancouver.....	18,466
Oliver.....	11,248
Penticton.....	21,400
Port Alberni.....	8,931
Prince George.....	28,331
Prince Rupert.....	46,060
Quesnel.....	10,004
Richmond (Township).....	275,000
Saanich (District).....	128,187
Salmon Arm.....	6,566
Surrey (District).....	48,735
Trail.....	18,017

British Columbia—Concluded

Vancouver.....	975,887
Vanderhoof.....	12,173
Vernon.....	19,664
Victoria.....	229,861
West Vancouver.....	5,392
Williams Lake.....	9,014
Grants under \$5,000 (53).....	104,351
	<u>3,223,802</u>
Northwest Territories	
Fort Smith.....	59,692
Hay River.....	42,764
Inuvik.....	25,000
Yellowknife.....	118,071
	<u>245,527</u>
Yukon Territory	
Whitehorse.....	98,200
Grants under \$5,000 (1).....	4,984
	<u>103,184</u>
	<u>\$ 40,642,571</u>

Vote 15 Grants to provinces in respect of a fiscal year commencing after December 31, 1966, and in respect of federal property situate therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	1,000,000
Expenditures.....	(19) \$ 900,000

COMPTROLLER OF THE TREASURY

Vote 20 Administration, including the administration of the Superannuation and Retirement Acts and recoverable expenditures on behalf of the Canada pension plan	32,402,000
Expenditures.....	\$ 32,090,759

Central office and branch offices administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	26,086,000	25,323,000	25,212,921
Overtime.....	(1)	195,000	377,000	347,387
Allowances.....	(2)	65,000	84,000	79,711
A Commissionaire services.....	(4)	46,300	46,300	43,076
A Other professional and special services.....	(4)	96,700	79,700	50,113
Travelling and removal expenses.....	(5)	352,000	396,000	383,222
Freight, express and cartage.....	(6)	23,000	35,500	35,035
Postage—Family allowance, old age security and youth allowance cheques.....	(7)	2,566,000	2,566,000	2,566,000
Other postage.....	(7)	163,000	185,000	182,596
Telephones and telegrams.....	(8)	156,500	189,500	189,273
Publication of public accounts.....	(9)	110,000	97,500	87,205
Office stationery, supplies and equipment.....	(11)	1,572,500	2,138,500	2,101,861
Rental of office equipment.....	(11)	1,397,000	1,347,000	1,329,081
Acquisition of equipment.....	(16)	3,000	7,000	6,588
Payment to widow of Norman Bell.....	(21)		100	75
Unemployment insurance contributions.....	(21)	3,000	13,000	11,049
Expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge.....	(22)	62,200	62,200	62,200

		Estimates	Allotments	Expenditures
Sundries.....	(22)	29,900	29,800	18,456
		32,927,100	32,977,100	32,705,849
Less—amounts recoverable from the Canada pension plan account (\$1,287,200) and the National Harbours Board (\$396,000).....	(34)	1,683,200	1,683,200	1,671,593
		\$ 31,243,900	\$ 31,293,900	\$ 31,034,256

This sub-vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Financial Administration Act, including the issue of public moneys from the consolidated revenue fund, the provision of accounting services for government departments, and other duties assigned by the Governor in Council.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$43,076—Canadian Corps of Commissionaires Ottawa \$43,076.

Computing services \$36,463—Government of Canada—Department of National Health and Welfare \$35,632.

Stenographic, clerical and other related services \$4,679—Personnel Pool Ottawa \$4,480.

Training and accounting services \$5,017.

Miscellaneous \$3,954.

A distribution of expenditures by offices follows:

	Salaries	Other expenditures	Total
Office of the Comptroller—Headquarters.....	1,843,106	339,397	2,182,503
Servicing divisions			
Audit Services Branch.....	3,053,162	263,553	3,316,715
Central Services Branch.....	2,574,681	934,741	3,509,422
Cheque Adjustment Division.....	579,871	151,336	731,207
Securities Deposit Division.....	144,124	69,452	213,576
Departmental divisions			
Agriculture.....	285,025	34,172	319,197
Canada pension plan.....	572,963	674,091	1,247,054
Energy, Mines and Resources.....	196,610	7,475	204,085
External Affairs (including Privy Council and The Senate).....	415,058	23,014	438,072
*Finance.....	285,061	15,008	300,069
House of Commons (including Library of Parliament).....	69,310	3,863	73,173
Indian Affairs and Northern Development (including Forestry and Rural Development).....	433,880	25,453	459,333
Justice (including Auditor General's Office and the Solicitor General).....	141,837	5,275	147,112
Manpower and Immigration.....	262,758	12,148	274,906
National Defence (including Defence Construction (1951) Ltd).....	1,655,328	212,006	1,867,334
National Film Board.....	51,064	3,496	54,560
National Harbours Board.....	366,448	9,452	375,900
National Health and Welfare.....	213,897	52,158	266,055
National Research Council.....	123,180	3,782	126,962
National Revenue.....	301,899	65,597	367,496
Post Office.....	104,391	4,153	108,544
Public Printing and Stationery.....	70,182	2,780	72,962
Public Works (including Fisheries and Insurance).....	423,957	84,747	508,704
Royal Canadian Mounted Police.....	354,601	72,963	427,564
Trade and Commerce (including Consumer and Corporate Affairs, Defence Production, Industry and Secretary of State).....	293,049	25,533	318,582
Transport.....	351,111	16,113	367,224
Unemployment Insurance Commission.....	77,164	11,366	88,530
Veterans Affairs.....	1,066,310	42,798	1,109,108
Regional divisions			
†Alberta Region.....	814,849	376,345	1,191,194
†Atlantic Region.....	1,563,976	461,322	2,025,298
†Manitoba-Saskatchewan Region.....	1,166,648	447,711	1,614,359
Montreal Region.....	872,979	92,184	965,163
†National Health and Welfare, Quebec City.....	741,380	771,759	1,513,139
†Ontario Region.....	2,421,567	1,259,997	3,681,564
†Pacific Region.....	1,099,641	430,688	1,530,329
Quebec City.....	285,729	18,957	304,686

	Salaries	Other expenditures	Total
Brussels.....	10,974	22,488	33,462
Lahr.....	43,418	10,819	54,237
London.....	104,799	35,647	140,446
Paris.....	55,535	35,044	90,579
Washington.....	68,787	16,657	85,444
	25,560,309	7,145,540	32,705,849
Less—recoverable from Canada pension plan.....	572,963	730,414	1,303,377
Less—recoverable from National Harbours Board.....	366,448	1,768	368,216
	<u>\$ 24,620,898</u>	<u>\$ 6,413,358</u>	<u>\$ 31,034,256</u>

*Expenditures included the servicing of the following departments: Atlantic Development Board, Board of Broadcast Governors, Canadian Broadcasting Corporation, Central Mortgage and Housing Corporation, Office of the Chief Electoral Officer, Finance, Governor General and Lieutenant-Governors, Labour, Public Archives and National Library, Public Service Commission, Public Service Staff Relations Board, Office of the Representation Commissioner and Treasury Board.

†“Other expenditures” include postage of \$2,566,000 on family allowance cheques, old age security cheques and youth allowance cheques.

Superannuation and Retirement Acts administration

	Estimates	Allotments	Expenditures
Salaries.....	(1) 1,074,000	1,024,000	992,055
Overtime.....	(1) 10,000	10,000	8,720
Travelling expenses.....	(5) 3,000	3,000	2,980
Postage.....	(7) 1,000	1,200	1,072
Telephones and telegrams.....	(8) 3,500	5,500	4,675
Office stationery, supplies and equipment.....	(11) 66,500	64,300	46,953
Sundries.....	(22) 100	100	48
	<u>\$ 1,158,100</u>	<u>\$ 1,108,100</u>	<u>\$ 1,056,503</u>
Total Vote 20.....	<u>\$ 32,402,000</u>	<u>\$ 32,402,000</u>	<u>\$ 32,090,759</u>

TARIFF BOARD

Salaries of the members, Tariff Board Act, c. 261, R.S., as amended..... (1) \$ 155,652

Pursuant to section 3 of the act, which provides that the board shall consist of seven members, the Governor in Council appointed the following: L C Audette, chairman, G H Glass and F L Corcoran, vice-chairmen and G A Elliott, E C Gerry, L Gervais and A DeB McPhillips, members.

Vote 25 Administration..... 358,000
Expenditures..... \$ 304,296

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 309,000	298,300	260,661
A Professional and special services.....	(4) 15,000	15,000	7,039
Travelling expenses.....	(5) 7,000	7,000	2,406
Freight, express and cartage.....	(6) 800	800	756
Telephones and telegrams.....	(8) 3,700	4,300	4,191
Publication of reports.....	(9) 11,000	21,100	19,629
Office stationery, supplies, equipment and furnishings.....	(11) 10,500	10,500	9,071
Sundries.....	(22) 1,000	1,000	543
	<u>\$ 358,000</u>	<u>\$ 358,000</u>	<u>\$ 304,296</u>

This vote was provided for the expenses of administering The Tariff Board Act, under which, on the direction of the Minister of Finance, the Tariff Board makes inquiry into any matter in respect of which the Minister desires information or advice—more particularly such matters as relate to the operation of the Customs Tariff in so far as the latter has to do with the tariff treatment of goods made or produced in Canada or imported into Canada. The Board also is empowered under the Act to inquire into any matter “in relation to the trade or commerce of Canada that the Governor in Council sees fit to refer to the Board for inquiry and report” and to act as a court to hear and declare decisions on appeals from rulings of the Deputy Minister of National Revenue under provisions of the Customs Act and the Excise Tax Act.

- A Payments by services with individual payments of \$2,000 or over were:
Reporting services \$5,373—*Verbatim Reporting Service Ottawa* \$5,373.
Secretarial and office services \$1,666.

ROYAL CANADIAN MINT

Vote 30 Administration, operation and maintenance.....	3,100,000
Vote 30b.....	700,000
Transfer from Treasury Board Vote 5 contingencies.....	150,000
	<hr/>
	3,950,000
Expenditures.....	\$ 3,850,031

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,838,000			
Transfer from Treasury Board Vote 5 contingencies.....	150,000			
		(1)	1,988,000	1,988,000
Overtime.....		(1)	100,000	100,000
A Commissionaire services.....		(4)	28,000	32,000
Travelling expenses.....		(5)	5,000	5,000
Express on coin shipments.....		(6)	285,000	343,000
Freight, express and cartage.....		(6)	5,000	10,000
Postage.....		(7)	300	300
Telephones and telegrams.....		(8)	6,000	8,000
Publication of annual report.....		(9)	1,300	1,500
Office stationery, supplies, equipment and furnishings.....		(11)	19,700	12,700
Supplies—Coining and medal work.....		(12)	84,300	129,300
Supplies—Refining and assaying.....		(12)	45,700	48,700
Supplies—Numismatic work.....		(12)	1,200,500	1,105,500
Repairs and upkeep of equipment.....		(17)	108,200	97,000
Power, light and gas.....		(19)	60,000	56,000
Sundries.....		(22)	13,000	13,000
			<hr/>	<hr/>
			\$ 3,950,000	\$ 3,950,000
				<hr/>
				\$ 3,850,031

The Royal Canadian Mint, Ottawa, is engaged mainly in the minting of coins and the assaying, refining and purchasing of gold bullion and its subsequent sale to the Exchange Fund.

Details of the operations of the Royal Canadian Mint are shown in appendix 2 to this section (see also the schedule, Departmental Working Capital Advances, in volume I of this report).

- A Payment was made to Canadian Corps of Commissionaires Ottawa.

Vote 35 Construction or acquisition of equipment.....	150,000
Expenditures.....	(16) \$ 147,031

Expenditures consisted of the purchase of assay and quality control equipment \$1,240, coining equipment \$105,767, engineering equipment \$24,737, engraving equipment \$6,707, office equipment \$3,254, refining equipment \$2,025, miscellaneous equipment \$3,301.

MUNICIPAL DEVELOPMENT AND LOAN BOARD

Vote 45 Administration.....				75,000
Expenditures.....				\$ 56,088
		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages.....	(1)	44,500	44,500	39,105
A Professional and special services.....	(4)	25,000	25,000	14,028
Travelling and removal expenses.....	(5)	300	300	
Postage.....	(7)	300	300	240
Telephones, telegrams and other communication expenses....	(8)	2,800	2,800	914
Office stationery, supplies, equipment and furnishings.....	(11)	1,800	1,800	1,677
Sundries.....	(22)	300	300	124
		<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 56,088</u>

The Board was established under the provisions of the Municipal Development and Loan Act, c. 13, 1963 and consists of not less than three nor more than five members to be appointed by the Governor in Council. One of the members shall be appointed by the Governor in Council to be chairman of the Board. At March 31, 1968, the members of the Board were: J F Parkinson, chairman, Jean Miquelon, vice-chairman, R B Bryce and Ian MacLennan, members.

Except for the chairman, who is paid such salary as is fixed by the Governor in Council, the members serve without remuneration but are entitled to be paid actual travelling expenses incurred in connection with the work of the Board and may be paid a per diem allowance fixed by the Governor in Council for each day they are necessarily absent from their ordinary place of residence in connection with such work.

A Payments by services with individual payments of \$2,000 or over were:

Use of personnel, facilities and services \$13,411—Central Mortgage and Housing Corporation Ottawa \$13,411.

Miscellaneous \$617.

Forgiveness of indebtedness in accordance with the terms of the Municipal Development and Loan Act (Chap. 13, Statutes of 1963 and Finance Vote 50b, 1965-66 estimates)..... (20) \$ 1,173,803

This statutory authority provides for the forgiveness of twenty-five per cent on advances made to provinces and municipalities in respect of projects which have been completed as required under authority of the Municipal Development and Loan Act.

Details of forgiveness by provinces follow Vote 46c.

Vote 50e* To extend the purposes of Finance Vote 50b, supplementary estimates (b) 1965-66 to authorize the Municipal Development and Loan Board in the current and subsequent fiscal years, notwithstanding sections 7 and 11 of the Municipal Development and Loan Act, in cases where a municipal project, in respect of which a loan is approved by the Board under the Municipal Development and Loan Act,

(a) is completed to the satisfaction of the Board during the period commencing on April 1, 1966 and ending on September 30, 1966, to forgive payment of 25 per cent of the principal amount of the loan; and

(b) is not completed on or before the 30th day of September, 1966, to forgive payment of 25 per cent of that portion of the principal amount of the loan that is made with respect to the cost, as determined by the Board, incurred on the project during the period commencing on April 1, 1966 and ending on September 30, 1966;

and to authorize the Board to enter into an agreement for the purpose of implementing this provision with the government of any province with which an agreement has been entered into under section 7(2) of the Act, additional amount required.....\$

12,000,000

Expenditures 1966-67..... 8,875,689

Unexpended balance..... 3,124,311

Expenditures 1967-68..... (20) \$ 3,124,311

*Votes 50b and 50e appear in the 1965-66 Supplementary Estimates and are included in Appropriation Acts Nos. 2 and 4, 1966, respectively.

Details of forgiveness by provinces follow Vote 46c.

Vote 46c Further amount required in the current and subsequent fiscal years for the purposes of Finance Votes 50b of Appropriation Act No. 2, 1966 and 50e of Appropriation Act No. 4, 1966, respecting the forgiveness of 25% of the amounts of the loans made to municipalities under the Municipal Development and Loan Act.....	17,000,000
Expenditures.....	(20) \$ 13,080,581

Details of forgiveness by provinces follow:

Province	Amount
Newfoundland.....	115,306
Nova Scotia.....	632,422
Prince Edward Island.....	77,570
New Brunswick.....	10,325
Quebec.....	3,378,219
Ontario.....	10,197,141
Manitoba.....	169,450
Saskatchewan.....	925,073
Alberta.....	868,675
British Columbia.....	991,014
Northwest Territories.....	13,500
	\$ 17,378,695

GENERAL

Payment of liabilities previously transferred to revenue, Financial Administration Act, c. 116, R.S., as amended.....	(22) \$ 131,882
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This amount represents payment, or provision for payment, of outstanding cheques presented during the fiscal year amounting to \$6,724, unclaimed cheques and drafts \$2,732, refund of loan subscriptions \$92,022 and government annuities warrants and hog and lamb premium warrants of \$30,404, the amounts of which had previously been transferred to revenue.

Cost of drawing moneys from the International Monetary Fund.....	(22) \$ 2,126,062
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This vote was provided to cover the charges incurred in issuing at par to the International Monetary Fund in accordance with P.C. 1968-370, February 28, 1968, a non-negotiable, non-interest-bearing note of Canada payable at par on demand, in an aggregate amount not exceeding \$422,702,280, in place of the equivalent amount of Canadian dollars used to purchase foreign currencies from the said Fund.

Write-off of assets, Financial Administration Act, c. 116, R.S., as amended.....	(22) \$ 100
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The above represents 2 items deleted under section 23 of the Act and the following relevant votes were credited: Comptroller of the Treasury Vote 20, \$57, and Municipal Development and Loan Board Vote 45, \$43.

SPECIAL

Vote 50 Payments in the current and subsequent fiscal years to the government of each Commonwealth Caribbean country or territory of an amount which in respect of each such year is equal to the lesser of	
(a) the amount of customs duties payable and collected on raw sugar imported into Canada from that country or territory during the calendar year ending in the fiscal year; or	
(b) the amount determined by the Minister of Finance to be that country's or territory's pro rata share of an amount that would be equal to the customs duties payable and collected on 275,000 metric tons of raw sugar imported during the calendar year referred to in paragraph (a) from the Commonwealth Caribbean countries or territories. Estimated amount required for the current fiscal year.....	2,200,000
Expenditures.....	(20) \$ 1,126,905

Details of payments by government follow:

<u>Government</u>	<u>Amount</u>
Barbados.....	179,572
British Honduras.....	77,377
Guyana.....	511,867
Jamaica.....	248,138
Trinidad.....	109,951
	<u>\$ 1,126,905</u>

Statement of Expenditures by Standard Objects

	<u>Estimates 1967-68</u>	<u>Expenditures 1967-68</u>	<u>Expenditures 1966-67</u>
(1) Civil salaries and wages.....	33,016,452	31,642,490	28,969,524
(2) Civilian allowances.....	72,000	90,549	96,196
(4) Professional and special services.....	575,000	561,736	442,422
(5) Travelling and removal expenses.....	521,530	563,374	421,252
(6) Freight, express and cartage.....	323,600	394,639	275,627
(7) Postage.....	2,731,300	2,750,701	2,631,910
(8) Telephones, telegrams and other communication services.....	258,200	324,070	248,284
(9) Publication of departmental reports and other material.....	169,900	159,104	122,590
(10) Exhibits, advertising, films, broadcasting and displays			2,239
(11) Office stationery, supplies, equipment and furnishings	3,362,850	3,827,064	2,338,558
(12) Materials and supplies.....	1,330,500	1,278,795	806,416
Buildings and works, including land—			
(15) Rentals.....	3,120	3,101	3,100
Equipment—			
(16) Construction or acquisition.....	153,000	153,619	187,025
(17) Repairs and upkeep.....	108,200	94,596	91,047
(19) Municipal or public utility services—			
Grants to municipalities.....	40,700,000	40,642,571	37,590,934
Sundry.....	1,060,000	955,227	52,922
	<i>41,760,000</i>	<i>41,597,798</i>	<i>37,643,856</i>
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	31,075,914	26,083,399	55,942,915
(21) Pensions, superannuation and other benefits.....	3,000	11,125	3,851
(22) All other expenditures (other than special categories)	2,992,004	2,980,509	561,931
SPECIAL CATEGORIES			
(23) Interest on public debt, etc.....	1,300,748,995	1,300,748,995	1,190,523,254
(24) Subsidies and special payments to the provinces....	737,510,554	737,510,554	515,522,814
	<i>2,038,259,549</i>	<i>2,038,259,549</i>	<i>1,706,046,068</i>
	<u>2,156,716,119</u>	<u>2,150,776,218</u>	<u>1,836,834,811</u>
(34) Less—estimated savings and recoverable items.....	1,952,500	1,940,893	803,556
Total.....	<u>\$ 2,154,763,619</u>	<u>\$ 2,148,835,325</u>	<u>\$ 1,836,031,255</u>

PUBLIC ACCOUNTS, 1967-68

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works	1,849,200	1,623,700
*Accounting and cheque issue services—Comptroller of the Treasury	411,900	341,600
Contributions to superannuation account—Treasury Board	2,139,200	1 402,500
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board	346,100	362,500
Employee surgical-medical insurance premiums—Treasury Board	215,500	138,700
Employee compensation payments—Department of Labour	16,100	8,800
Carrying of franked mail—Post Office Department	527,200	447,600
	<u>\$ 5,505,200</u>	<u>\$ 4,325,400</u>

*Included in this department's appropriations.

Estimated Value of Major Services Provided to Other Departments

Accounting and cheque issue			Accounting and cheque issue		
	1967-68	1966-67		1967-68	1966-67
Agriculture.....	1,068,900	929,100	National Film Board..	86,800	61,400
Atomic Energy.....	3,600	1,900	National Gallery of		
Auditor General's			Canada.....	26,500	22,200
Office.....	8,600	7,100	National Health and		
Board of Broadcast			Welfare.....	9,807,900	7,052,700
Governors.....	5,000	4,600	National Research		
Office of the Chief			Council.....	250,300	214,200
Electoral Officer....	16,200	14,300	National Revenue....	903,900	746,900
Consumer and Cor-			Post Office.....	590,000	637,800
porate Affairs (for-			Privy Council.....	65,200	30,800
merly Registrar			Economic Council of		
General).....	105,000	75,000	Canada.....	10,000	8,400
Defence Production..	1,716,200	1,501,700	Public Archives and		
Canada Emergency			National Library-		
Measures Organ-			Public Archives....	18,600	15,800
ization.....	36,400	33,900	National Library....	8,600	5,200
Dominion Bureau of			Public Printing and		
Statistics.....	60,600	31,300	Stationery.....	29,800	23,400
Energy, Mines and			Public Service Com-		
Resources.....	380,600	376,500	mission.....	72,100	54,300
Dominion Coal			Public Works.....	1,168,700	819,800
Board.....	21,500	18,300	Secretary of State....	38,000	51,700
National Energy			Centennial Commis-		
Board.....	7,300	4,100	sion.....	78,400	70,600
External Affairs.....	617,700	466,600	Office of the Repre-		
International Joint			sentation Com-		
Commission.....	5,500	4,800	missioner.....	3,600	2,800
Fisheries.....	398,700	325,200	Solicitor General.....	1,400	
Forestry and Rural			Correctional Services	218,200	449,000
Development.....	289,700	235,400	Royal Canadian		
Governor General and			Mounted Police..	581,500	462,200
Lieutenant-Gover-			Trade and Commerce	225,800	231,000
nors.....	3,300	2,300	Transport.....	1,494,700	1,116,500
Indian Affairs and			Atlantic Develop-		
Northern Develop-			ment Board.....	35,100	23,400
ment.....	1,385,900	1,370,600	Canadian Transport		
Industry.....	30,800	26,200	Commission.....	56,600	46,300
Insurance.....	104,000*	77,000*	Treasury Board.....	170,800	170,800
Justice.....	284,700	39,000	Unemployment Insur-		
Labour.....	302,400	150,000	ance Commission....	1,894,100	1,228,000
Legislation.....	124,200	94,800	Veterans Affairs.....	3,935,800	3,261,300
Manpower and Immi-					
gration.....	568,300	996,900			
National Defence.....	5,656,700	4,185,000			
				\$ 34,974,200	\$ 27,778,100

*These amounts include the safe-keeping of securities.

Payments of Damage Claims

Sundry claims, each under \$1,000 (1).....	\$	18
--	----	----

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	404,060,582 75	342,292,868 40
B Bullion and coinage.....	10,672,045 66	5,430,009 16
C Proceeds from sales.....	70 66	51,980 26
D Services and service fees.....	6,740,316 45	1,616,437 50
Premium, discount and exchange.....		242,572 37
E Refunds of previous years' expenditure.....	188,344 71	881,268 45
F Miscellaneous.....	1,583,294 86	4,922,502 11
Total.....	\$ 423,244,655 09	\$ 355,437,638 25

Details

Non-Tax Revenue—		
A Return on investments.....		404,060,583
See appendix 3 to volume I of this report for details.		
B Bullion and coinage:		
See appendix 2 for details.		
Operation of the Royal Canadian Mint:		
Gold—		
Refining charges.....	268,622	
Gain in refining.....	19,566	
Handling charges.....	33,844	
		322,032
Silver bullion—		
Gain in refining operations.....		40,197
Silver coinage—		
Coin sold.....	27,477,995	
Cost of metal in coin sold.....	—20,933,052	
		6,544,943
Net gain on silver coinage.....		
Nickel coinage—		
Coin sold.....	3,764,948	
Cost of metal in coin sold.....	—1,982,029	
		1,782,919
Net gain on nickel coinage.....		
Bronze coinage—		
Coin and metal sold.....	3,822,215	
Cost of metal in sales.....	—1,839,444	
		1,982,771
Net gain on bronze coinage.....		
Steel coinage—		
Loss on destruction of mutilated coin purchased.....		—816
		10,672,046
C Proceeds from sales.....		70
D Services and service fees:		
Payment by banks for cost of bank inspection for the calendar year 1967.....		63,035
Royal Canadian Mint—		
Gold storage and other charges.....	281,064	
Numismatic revenue:		
Receipts.....	13,469,208	
Less:		
Face value of coin sold.....	6,647,855	
Shipping expenses.....	327,629	

	Metal in medallions sold.....	266,681	
	Provincial sale tax for medallions sold through chartered banks.....	28,612	
		<u>7,270,777</u>	
MF	Net charges collected.....	6,198,431	
			6,479,495
	Audit services rendered—Canadian Corporation for the 1967 World Exhibition.....		184,406
	Sundries.....		13,380
			<u>6,740,316</u>
E	Refunds of previous years' expenditure:		
	Over-accrual 1966-67—interest on public debt—retirement fund...	42,000	
	Refund from the Province of Ontario in respect of adjustment of Succession Duty credits pursuant to the Tax Rental Agreements Act 1952.....	128,254	
	Sundries.....	18,091	
			<u>188,345</u>
F	Miscellaneous:		
	Conscience money.....	1,331	
	Donations to the Crown.....	169,941	
	Fines and forfeitures.....	2,903	
	Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks.....	337,554	
	Transfer from the following accounts of amounts which were un- claimed or outstanding for ten years or more:		
	Outstanding hog premium warrants (transferred from Depart- ment of Agriculture).....	6,753	
	Outstanding imprest account cheques.....	3,547	
	Outstanding cheques.....	294,995	
	Unclaimed cheques.....	23,749	
	Unclaimed government drafts.....	226	
			<u>329,270</u>
	Dormant liabilities transferred from Government annuities account (Department of Labour).....	41,033	
	Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario.....	200,000	
	Matured debt that has been outstanding for fifteen years after date of call or maturity.....	101,692	
	Received from Central Data Processing Service Bureau (estimated interest on Working Capital Advance).....	26,334	
	(estimated fringe benefits accrued).....	75,164	
	(estimated expenses for accounting services).....	9,504	
			<u>111,002</u>
	Transfer from War Claims (Italy) Account balance remaining after final payment of all valid claims.....	280,774	
	Sundries.....	7,795	
			<u>1,583,295</u>
	Total.....		<u>\$ 423,244,655</u>

Certified correct.

R. B. BRYCE,
Deputy Minister of Finance.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....		11,944
Other.....	55,358	1,097
	<u>55,358</u>	<u>13,041</u>

Previous years—		
Collectible—		
Inter-departmental	7,969	
Other	858	11,695
Uncollectible—		
Inter-departmental	34,025	34,026
Other	42,852	45,721
	<u>\$ 98,210</u>	<u>\$ 58,762</u>

An amount of \$2,229 included in previous years—collectible—inter-departmental covers fines levied under the former Wartime Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

Appendix 1

EXCHANGE FUND ACCOUNT

AUDITOR GENERAL OF CANADA

Ottawa, March 26, 1968.

THE HONOURABLE MITCHELL SHARP,
MINISTER OF FINANCE,
OTTAWA.

Sir,

In accordance with the requirement of subsection 2 of section 27 of the Currency, Mint and Exchange Fund Act, I have audited the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1967.

The audit included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

Section 23 of the Act provides for advances to the Exchange Fund Account out of the Consolidated Revenue Fund and by Order in Council P.C. 1965-2290 of December 22, 1965 the Minister is authorized to make advances to a maximum amount of \$3,500,000,000. The amount actually advanced at December 31, 1967 was \$2,332,000,000, a net increase during the year of \$147,000,000. The accompanying statement shows that the Account included investments, currency and gold amounting to U.S.A. \$2,234,979,806 at December 31, 1967, the value of which in terms of Canadian currency at the par rate amounted to \$2,416,191,969. Investments are valued at cost with accrued interest.

Under authority of the Bretton Woods Agreements Act and with the concurrence of the International Monetary Fund the Governor in Council fixed, on May 2, 1962, for the purposes of the Agreement for an International Monetary Fund, the par value of the Canadian dollar at one dollar equals .92½ United States dollars or, in terms of the Canadian dollar, the United States dollar equals \$1.08108. The market rate for United States dollars may fluctuate from one per cent below par value to one per cent above par value.

The Account's holdings at December 31, 1967 were valued in terms of the Canadian dollar at par of exchange and, as a consequence, the valuation of the holdings at that date was \$1,016,916 greater than if the closing market rate of \$1.080625 had been used.

Department of Finance Vote 23a, Appropriation Act No. 9, 1966, 1966-67, c.55, which was given Royal Assent on November 30, 1966, provided the following authority which has since been incorporated into Section 24 of the Currency, Mint and Exchange Fund Act;

"To authorize, notwithstanding the Currency, Mint and Exchange Fund Act, the transfer from the Exchange Fund Account to the Consolidated Revenue Fund of the profit for the calendar year 1964 and each subsequent calendar year from trading operations in foreign exchange, gold and securities, and from the net valuation adjustments on unmatched purchases or sales during such year."

Under this authority \$2,302,109 was transferred to the Consolidated Revenue Fund on March 29, 1967, representing net profits of \$1,449,257 and \$1,406,245 for 1964 and 1965 respectively less a net loss of \$553,393 incurred in 1966.

This legislation includes no direction with respect to the treatment of a net loss incurred in any calendar year. Consequently, the transfer to the Consolidated Revenue Fund should have been in the amount of \$2,855,502, representing the profits for the two years 1964 and 1965.

In my opinion, subject to the above observation, the transactions in connection with the Account have been in accordance with the provisions of the Currency, Mint and Exchange Fund Act and the accompanying statement gives a fair summary of the transactions in connection with the Account for the year ended December 31, 1967 and shows truly and clearly the state of the Account as at that date.

A. M. HENDERSON
Auditor General of Canada.

EXCHANGE FUND ACCOUNT—Concluded

(ESTABLISHED PURSUANT TO THE EXCHANGE FUND ACT AND CONTINUED UNDER THE CURRENCY, MINT AND EXCHANGE FUND ACT)

Statement of Assets and Liabilities as at December 31, 1967
(with comparative figures as at December 31, 1966)

ASSETS

Canadian Dollars:

Cash on deposit.....	1967	1966
	\$ 604,704	\$ 807,026

U.S.A. Dollars:

	U.S.A. Currency	U.S.A. Currency
Cash on deposit.....	\$ 20,392,807	\$ 18,878,950
Deposit with Bank for International Settlements, with accrued interest.....	15,089,878	
U.S.A. Treasury notes, bills and bonds, at cost with accrued interest.....	1,149,536,188	989,909,776
International Monetary Fund note, at cost with accrued interest.....	35,087,024	50,124,321
Gold.....	1,014,873,909	1,045,556,032
	<u>\$ 2,234,979,806</u>	<u>\$ 2,104,469,079</u>

Value of U.S.A. Funds converted to Canadian at par of exchange

(\$1.00 U.S.A.—\$1.08108 Can.).....	2,416,191,969	2,275,099,432
Suspense.....	121,059	13,856
	<u>\$ 2,416,917,732</u>	<u>\$ 2,275,920,314</u>

LIABILITIES

Due to the Consolidated Revenue Fund, in accordance with Section 24 of the Currency,

Mint and Exchange Fund Act:

Earnings on investments.....	\$ 52,299,485	\$ 58,335,916
Net profit from trading operations in foreign exchange, gold and securities and from net valuation adjustments on unmatched purchases or sales.....	2,335,958	
	<u>\$ 54,635,443</u>	<u>\$ 58,335,916</u>

Advances from the Consolidated Revenue Fund.....		2,332,000,000	2,185,000,000
Surplus resulting from sale and revaluation of holdings on the basis of par of exchange (\$1.00 U.S.A. = \$1.08108 Can.) at December 31, without allowing for those earnings subsequent to December 31, 1946 which were paid into the Consolidated Revenue Fund	32,584,398		
Balance, January 1.....			33,137,791
Net profit from trading operations in foreign exchange, gold and securities and from net valuation adjustments on unmatched purchases or sales for the years 1964 and 1965 less net loss for 1966 transferred to the Consolidated Revenue Fund, in accordance with Department of Finance Vote 23a, Appropriation Act No. 9, 1966, 1966-67, c.55.....	2,302,109	(	553,393)
Balance, December 31.....	30,282,289		32,584,398
	<u>\$ 2,416,917,732</u>		<u>\$ 2,275,920,314</u>

Certified correct:

The Bank of Canada,

L. RASMINSKY,
Governor
ALAIN JUBINVILLE
Chief of the Foreign Exchange Department

I have examined the above Statement and have reported thereon under date of March 26, 1968 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

Appendix 2
ROYAL CANADIAN MINT
Coinage and Bullion Operations, 1967-68

GOLD PURCHASE ACCOUNT

	Ounces Fine	Ounces Fine	Value	Value
Gold transferred to Bank of Canada for purposes of the Exchange Fund account and sundry sales.....	1,817,588.521		68,686,824	
Transferred to gold coinage.....	111,777.793		4,214,526	
		1,929,366.314		72,901,350
Cost of metal:				
Inventory, March 31, 1967 (Valued at \$37.77925)...	48,011.982		1,813,857	
Gold purchased or transferred at various rates.....	2,083,704.486		78,759,778	
	2,131,716.468		80,573,635	
Adjustment—Revaluation of gold—March 31, 1968.			27,597	
	2,131,716.468		80,546,038	
Inventory, March 31, 1968 (Valued at \$37.77925)...	202,869.393		7,664,254	
		1,928,847.075		72,881,784
Gain in refining credited to Consolidated Revenue Fund		519.239		\$ 19,566

GOLD COINAGE ACCOUNT

Gold sold or transferred.....	4,373,340
Cost of sales:	
Inventory, March 31, 1967.....	1,736,194
Bullion transferred from gold purchase account.....	4,214,526
Transportation charges.....	48,014
	5,998,734
Inventory, March 31, 1968.....	1,599,423
	4,399,311
Loss in operations debited to Consolidated Revenue Fund.....	\$ 25,971*

SILVER BULLION PURCHASE ACCOUNT

Bullion sold or transferred to coinage.....	914,262
Cost of metal:	
Inventory, March 31, 1967.....	551,715
Bullion purchased.....	656,517
Treatment charges—sweep.....	1,111
	1,209,343
Inventory, March 31, 1968.....	335,278
	874,065
Net gain on operations credited to Consolidated Revenue Fund.....	\$ 40,197

SILVER COINAGE ACCOUNT

Coin sold.....	26,279,932
Metal transferred to silver bullion.....	386,442
1966 and 1967 good coin purchased for re-coinage.....	811,612
Metal sold.....	9
	27,477,995

DEPARTMENT OF FINANCE

13-27

ROYAL CANADIAN MINT—Continued

SILVER COINAGE ACCOUNT—Concluded

	<u>Value</u>	<u>Value</u>
Cost of sales:		
Inventory, March 31, 1967.....	11,689,798	
Bullion and alloy purchased or transferred.....	12,282,806	
Worn coin purchased (withdrawn for recoinage—face value).....	107,541	
1966 and 1967 good coin re-coined.....	811,612	
	<hr/> 24,891,757	
Inventory, March 31, 1968.....	3,958,705	
	<hr/>	20,933,052
Net gain on coinage credited to Consolidated Revenue Fund.....		\$ 6,544,943
		<hr/> <hr/>

NICKEL COINAGE ACCOUNT

Coin sold.....		3,741,175
Experimental metal sold.....		23,773
		<hr/> 3,764,948
Cost of sales:		
Inventory, March 31, 1967.....	1,786,906	
Nickel blanks purchased.....	1,207,383	
Mutilated coin purchased (face value).....	2,433	
	<hr/> 2,996,722	
Inventory, March 31, 1968.....	1,014,693	
	<hr/>	1,982,029
Net gain on coinage credited to Consolidated Revenue Fund.....		\$ 1,782,919
		<hr/> <hr/>

BRONZE COINAGE ACCOUNT

Coin sold.....		3,648,004
Metal sold or transferred.....		174,211
		<hr/> 3,822,215
Cost of sales:		
Inventory, March 31, 1967.....	469,492	
Metal purchased.....	2,354,880	
Worn coin purchased (withdrawn for recoinage—face value).....	1,466	
	<hr/> 2,825,838	
Inventory, March 31, 1968.....	986,394	
	<hr/>	1,839,444
Net gain on coinage credited to Consolidated Revenue Fund.....		\$ 1,982,771
		<hr/> <hr/>

STEEL COINAGE ACCOUNT

Inventory, March 31, 1967.....		nil
Mutilated coin purchased (face value).....		816
		<hr/> 816
Inventory, March 31, 1968.....		nil
		<hr/>
Loss in destruction of mutilated coin by melting.....		\$ 816*
		<hr/> <hr/>

*The amount credited to the Consolidated Revenue Fund from the above accounts was reduced by the amount of loss in the Gold Coinage Account and in the destruction of mutilated coin which was carried in the Steel Coinage Account.

RECOINAGE STATEMENT

— —	Amount withdrawn for recoinage Face value	Amount withdrawn for recoinage Net value	Amount recoined Face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage Net value
	\$	\$	\$	\$	\$	\$
SILVER COIN						
Total to March 31, 1967...	10,917,490	10,786,721	11,449,054	96,072	808,568	23,669
April 1, 1967 to March 31, 1968.....	919,153	919,153	1,420,732		532,544	30,965
Total to March 31, 1968	11,836,643	11,705,874	12,869,786	96,072	1,341,112	54,634
*BRONZE COIN						
Total to March 31, 1967...	1,119,958	1,114,249	660,701	610,961	157,413	nil
April 1, 1967 to March 31, 1968.....	1,466	1,466	1,393	73		
Total to March 31, 1968	1,121,424	1,115,715	662,094	611,034	157,413	nil

*Includes tombac.

COINAGE ISSUED

— —	Total to March 31, 1967	Total from April 1, 1967 to March 31, 1968	Total to March 31, 1968
	\$	\$	\$
Gold:—			
\$ 5.00.....	1,388,070		1,388,070
10.00.....	3,480,380		3,480,380
20.00.....	559,360	4,373,340	4,932,700
	5,427,810	4,373,340	9,801,150
Silver:—			
\$1.00.....	50,937,501	3,324,054	54,261,555
0.50.....	48,900,558	595,467	49,496,025
0.25.....	110,463,667	14,948,391	125,412,058
0.20.....	210,000		210,000
0.10.....	66,672,963	7,412,021	74,084,984
0.05.....	6,020,802		6,020,802
	283,205,491	26,279,933	309,485,424
Nickel.....	27,532,064	3,741,175	31,273,239
Tombac.....	1,407,824		1,407,824
Steel.....	3,463,238		3,463,238
Bronze.....	33,955,624	3,648,004	37,603,628

Appendix 3

SUBSIDIES TO PROVINCES

For the fiscal year ended March 31, 1968

PROVINCE OF NEWFOUNDLAND

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 457,853 (census 1961).....	366,282
Additional annual subsidy—	
Chap. 1, Statutes of 1949.....	1,100,000
Chap. 21, Statutes of 1966-67.....	8,000,000
	<hr/>
	\$ 9,656,282
	<hr/>

PROVINCE OF NOVA SCOTIA

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 737,007 (census 1961).....	589,606
Additional annual subsidy, Chap. 14, Statutes of 1942.....	1,800,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411.....	52,770
	<hr/>
	\$ 2,132,376
	<hr/>

PROVINCE OF PRINCE EDWARD ISLAND

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population under 150,000).....	100,000
Grant of 80 cents per head on a population of 109,078 (census 1891).....	87,262
Grant in lieu of public lands less interest on land account.....	5,880
Subsidy in settlement of steamship service claims.....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927.....	20,000
Chap. 42, Statutes of 1912.....	100,000
Chap. 14, Statutes of 1942.....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792.....	38,790
	<hr/>
	\$ 656,932
	<hr/>

PROVINCE OF NEW BRUNSWICK

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 597,936 (census 1961).....	478,349
Subsidy in lieu of export duty on lumber.....	150,000
Additional annual subsidy—	
Chap. 14, Statutes 1942.....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299.....	26,465
	<hr/>
	\$ 1,744,814
	<hr/>

PROVINCE OF QUEBEC

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000.....	2,000,000

SUBSIDIES TO PROVINCES—Continued

PROVINCE OF QUEBEC—Concluded

Grant of 60 cents per head on the balance of population of 2,759,211 (census 1961).....	1,655,526
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213.....	127,461
	<u>\$ 4,022,987</u>

PROVINCE OF ONTARIO

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000.....	2,000,000
Grant of 60 cents per head on the balance of population of 3,736,092 (census 1961).....	2,241,655
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289.....	142,415
	<u>\$ 4,624,070</u>

PROVINCE OF MANITOBA

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 963,006 (June 1, 1966 quinquennial census).....	775,306
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683.....	381,584
	<u>\$ 2,126,890</u>

PROVINCE OF SASKATCHEWAN

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 955,344 (June 1, 1966 quinquennial census).....	779,750
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 2,155,125</u>

PROVINCE OF ALBERTA

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population between 800,000 and 1,500,000).....	220,000
Grant of 80 cents per head on a population of 1,463,203 (June 1, 1966 quinquennial census).....	1,204,325
Annual subsidy in lieu of public lands on a population in excess of 1,200,000.....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 2,954,700</u>

PROVINCE OF BRITISH COLUMBIA

For the local purposes of the Province and the support of its Government and Legislature—	
Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 1,629,082 (census 1961).....	1,303,266
Subsidy in lieu of public lands.....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021.....	29,151
	<u>\$ 1,672,417</u>

SUBSIDIES TO PROVINCES—*Concluded*

Subsidy Payments from July 1867 to close of the Fiscal Year Ended March 31, 1968

Province	Allowances for government	Allowances per head of population	Special grants	Interest on debt allowances	Total
Newfoundland.....	3,535,000	6,040,303	29,175,000		38,750,303
Nova Scotia.....	13,990,000	40,075,555	28,126,980	4,976,910	87,169,445
Prince Edward Island.....	7,120,000	8,192,357	15,739,222	3,882,907	34,934,486
New Brunswick.....	13,350,000	31,197,327	33,780,000	2,297,444	80,624,771
Quebec.....	17,440,000	177,917,462		9,530,456	204,887,918
Ontario.....	17,840,000	209,994,821		9,728,202	237,563,023
Manitoba.....	13,630,000	38,642,591	41,269,232	26,324,479	119,866,302
Saskatchewan.....	12,976,666	39,665,657	50,562,500	25,538,625	128,743,448
Alberta.....	12,351,666	39,305,653	49,000,000	25,538,625	126,195,944
British Columbia.....	13,540,000	41,052,670	10,700,000	2,837,435	68,130,105
	<u>\$ 125,773,332</u>	<u>\$ 632,084,396</u>	<u>\$ 258,352,934</u>	<u>\$ 110,655,083</u>	<u>\$ 1,126,865,745</u>

Note.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the Transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

Appendix 4

WAR CLAIMS FUND

World War 2

	Debit	Credit
Balance as at March 31, 1967.....		481,828
Receipts.....		512,115
Expenditures—		
Travelling expenses.....	500	
Awards for property loss.....	686	
Balance as at March 31, 1968.....	992,757	
	<u>\$ 993,943</u>	<u>\$ 993,943</u>

Appendix 5

MUNICIPAL DEVELOPMENT AND LOAN BOARD

(ESTABLISHED BY THE MUNICIPAL DEVELOPMENT AND LOAN ACT)

AUDITOR GENERAL OF CANADA

Ottawa, June 10, 1968.

TO: MUNICIPAL DEVELOPMENT AND LOAN BOARD
THE MINISTER OF FINANCE

I have examined the accounts and financial statements of the Municipal Development and Loan Board for the year ended March 31, 1968 as required by section 19 of the Municipal Development and Loan Act. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Loans Approved and Loan Disbursements and Statement of Loan Disbursements and Repayments present fairly the loan transactions of the Board for the year ended March 31, 1968 and the outstanding loan commitments and the balance of loans repayable as at that date, and the Statement of Expense presents fairly the expense of the Board for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

Statement of Loans Approved and Loan Disbursements as at March 31, 1968

The Municipal Development and Loan Board is authorized by the Municipal Development and Loan Act, 1963, c. 13, to approve prior to April 1, 1966 loans to provinces and municipalities to a maximum of \$400 million, to augment or accelerate municipal works programs. As at March 31, 1968 loans had been approved and disbursed as follows:

Loans approved as at April 1, 1966.....	\$ 399,251,508	
Subsequent adjustments to March 31, 1968 (net reduction).....	2,678,929	
		\$ 396,572,579
Loan disbursements:		
To April 1, 1967.....	312,281,634	
During 1967-68.....	73,162,024	
		385,443,658
Outstanding loan commitments as at March 31, 1968.....		\$ 11,128,921

Statement of Loan Disbursements and Repayments as at March 31, 1968

Loan disbursements.....		\$ 385,443,658
Portion forgiven on completed projects—25% of loans made in respect of costs incurred prior to October 1, 1966:		
To April 1, 1967.....	\$ 72,939,964	
During 1967-68.....	21,554,338	
		94,494,302
Portion repayable, secured by debentures or demand notes.....		290,949,356
Repayments of loans:		
To April 1, 1967.....	3,010,232	
During 1967-68.....	7,343,734	
		10,353,966
Balance of loans repayable as at March 31, 1968.....		\$ 280,595,390

MUNICIPAL DEVELOPMENT AND LOAN BOARD—*Concluded*Statement of Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1967-68	1966-67
Expense:		
Salaries	\$ 39,105	\$ 47,759
Accounting and auditing services	18,500	61,000
Administrative services provided by Central Mortgage and Housing Corporation....	13,411	63,523
Office accommodation	8,500	8,500
Office equipment and supplies	1,677	1,601
Telephone and telegrams	914	2,339
Other	1,023	1,013
	<hr/> 83,130	<hr/> 185,735
Less: Portion of salaries and accommodation expense borne by Canada Deposit Insurance Corporation	17,895	
Net expense	<hr/> \$ 65,235	<hr/> \$ 185,735
Provided for by:		
Parliamentary appropriation—		
Department of Finance, Vote 45	56,130	116,235
Government departments which provided certain major services without charge....	27,000	69,500
	<hr/> 83,130	<hr/> 185,735
Less: Remitted direct to Receiver General	17,895	
	<hr/> \$ 65,235	<hr/> \$ 185,735

Certified correct:

T. J. DAVIS,
Executive Director

Approved:

J. F. PARKINSON,
Chairman

I have examined the above Statement of Loans Approved and Loan Disbursements, Statement of Loan Disbursements and Repayments, and Statement of Expense and have reported thereon under date of June 10, 1968 to the Municipal Development and Loan Board and the Minister of Finance.

A. M. HENDERSON,
Auditor General of Canada

1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF FISHERIES

•

Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF FISHERIES

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
14· 2	Stat.	Minister of Fisheries—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
14· 2	1	Departmental administration.....	2,115,000 00	2,075,966 16	1,801,395 57
FISHERIES MANAGEMENT AND DEVELOPMENT					
14· 4	5	Operation and maintenance.....	21,739,000 00	21,098,562 25	19,121,722 99
14·12	10	Construction or acquisition of buildings, works, land and equipment.....	5,339,000 00	5,123,565 79	5,046,785 74
14·15	15	Grants, contributions and subsidies.....	8,545,000 00	8,508,397 92	3,672,692 98
14·16	Stat.	Fishing bounty.....	159,843 10	159,843 10	159,540 30
			35,782,843 10	34,890,369 06	28,000,742 01
SPECIAL					
14·16	17	To recoup the fishing vessel, lobster trap and fixed fishing gear and shore installations indemnity accounts.....	157,700 00	157,698 61	131,999 33
FISHERIES RESEARCH BOARD OF CANADA					
14·17	20	Administration, operation and maintenance	10,929,000 00	10,865,769 50	8,851,104 35
14·19	25	Construction or acquisition of buildings, works, land and equipment.....	3,900,000 00	3,732,979 90	2,669,074 84
			14,829,000 00	14,598,749 40	11,520,179 19
14·19	Stat.	Refunds of amounts credited to revenue in previous years.....	1,198 51	1,198 51	35 00
		Total.....	\$52,902,741 53	\$51,740,981 66	\$41,471,351 02

Salary of Minister, Hon H J Robichaud, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

Hon H J Robichaud received travelling expenses of \$6,299 charged to Vote 1.

Vote 1 Departmental administration, including grants and contributions as detailed in the Estimates.....	1,966,000
Transfer from Treasury Board Vote 5 contingencies.....	149,000
Expenditures.....	2,115,000
	\$ 2,075,966

Total revenue arising from the above expenditures amounted to \$152.

DEPARTMENT OF FISHERIES

14-3

Departmental administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 610,000			
Transfer from Treasury Board Vote 5				
contingencies.....	94,000			
		(1) 704,000	698,300	693,752
Travelling expenses.....		(5) 39,000	44,055	43,097
Freight, express and cartage.....		(6) 2,000	1,595	1,538
Postage.....		(7) 2,000	2,000	2,000
Telephones and telegrams.....		(8) 15,000	16,550	16,550
Publication of reports and other material.....		(9) 1,000	425	104
Office stationery, supplies and equipment.....		(11) 22,400	26,805	26,347
Materials and supplies.....		(12) 100	150	120
Acquisition of equipment.....		(16) 500		
Sundries.....		(22) 3,000	2,820	2,810
		\$ 789,000	\$ 792,700	\$ 786,318

*Information and Consumer Service including grant of \$3,000
to Nova Scotia Fisheries Exhibition*

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 258,500			
Transfer from Treasury Board Vote 5				
contingencies.....	24,000			
		(1) 282,500	278,420	277,734
Travelling expenses.....		(5) 29,700	27,978	26,613
Freight, express and cartage.....		(6) 4,000	2,235	1,963
Postage.....		(7) 2,200	2,075	2,045
Telephones and telegrams.....		(8) 3,500	6,200	6,017
Publication of reports and other material.....		(9) 71,100	59,135	55,265
Exhibits, advertising, films, broadcasting and displays...		(10) 242,000	256,435	245,141
Office stationery, supplies and equipment.....		(11) 10,000	15,205	14,263
Materials and supplies.....		(12) 11,600	10,565	9,939
Rental of land and buildings.....		(15) 3,900	2,045	1,855
Acquisition of equipment.....		(16) 9,600	9,445	8,967
Repairs and upkeep of equipment.....		(17) 3,500	2,912	2,353
Grant to Nova Scotia Fisheries Exhibition, Lunenburg NS		(20) 3,000	3,000	3,000
Sundries.....		(22) 1,400	1,150	870
		\$ 678,000	\$ 676,800	\$ 656,025

This sub-vote was provided for expenditures in connection with the publication of departmental reports and the advertising of the industry through the press, educational films, displays and other media and for services designed to increase the consumption of fisheries products through making information available as to their nutritional value and the best methods of preparation and cooking.

*Economics Service including \$10,000 for grants to Canadian
universities for research in social sciences*

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 460,000			
Transfer from Treasury Board Vote 5				
contingencies.....	31,000			
		(1) 491,000	482,172	474,631
A Professional and special services.....		(4) 20,000	6,323	6,308
Travelling and removal expenses.....		(5) 34,200	28,028	27,601
Freight, express and cartage.....		(6) 2,100	2,225	2,052
Postage.....		(7) 3,000	3,000	3,000
Telephones and telegrams.....		(8) 5,400	6,750	6,635
Publication of reports and other material.....		(9) 2,500	2,942	2,811
Office stationery, supplies and equipment.....		(11) 31,800	34,808	31,531
Materials and supplies.....		(12) 400	125	88
Acquisition of equipment.....		(16) 100	153	149
Repairs and upkeep of equipment.....		(17) 100		

PUBLIC ACCOUNTS, 1967-68

		Estimates	Allotments	Expenditures
Charter of boats.....	(18)	1,000		
Grants to Canadian universities for research in social sciences.....	(20)	10,000	10,000	10,000
Unemployment insurance contributions.....	(21)	200	150	122
Sundries.....	(22)	46,200	68,824	68,695
		\$ 648,000	\$ 645,500	\$ 633,623

This sub-vote was provided for expenditures in connection with the study of the economic aspects of fisheries problems.

Revenue arising from the above expenditures amounted to \$152 and consisted of *Miscellaneous*.

A Payments by services with individual payments of \$2,000 or over were:

Consultant fees \$6,308—Norman H Morse Wolfville N S \$5,508.

Total Vote 1.....	\$ 2,115,000	\$ 2,115,000	\$ 2,075,966
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FISHERIES MANAGEMENT AND DEVELOPMENT

Vote 5 Operation and maintenance including Canada's share of the expenses of the International Commissions detailed in the Estimates and of the costs of programs and projects shared jointly with the provinces and industry and authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the International Great Lakes Fishery Commission of the cost of work on lamprey control and lamprey research.....	21,000,000
Transfer from Treasury Board Vote 5 contingencies.....	739,000
	21,739,000
Expenditures.....	\$ 21,098,562

Total revenue arising from the above expenditures amounted to \$567,315.

Industrial Development Service including the federal shares of the costs of programs and projects shared jointly with the provinces and industry

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 454,000			
Transfer from Treasury Board Vote 5 contingencies.....	8,000			
		(1)	462,000	347,000
Allowances.....		(2)	14,000	4,000
A Professional and special services.....		(4)	180,000	248,000
Travelling and removal expenses.....		(5)	62,000	45,500
Freight, express and cartage.....		(6)	3,500	1,750
Postage.....		(7)	500	500
Telephones and telegrams.....		(8)	15,000	18,000
Office stationery, supplies and equipment.....		(11)	12,000	24,000
Materials and supplies.....		(12)	85,000	27,000
Repairs and upkeep of buildings and works.....		(14)	9,000	9,000
Rental of land and buildings.....		(15)	500	
Repairs and upkeep of equipment.....		(17)	5,000	5,000
Rental of equipment.....		(18)	500	2,000
Light, heat and power.....		(19)	18,000	7,000
Unemployment insurance contributions.....		(21)	1,000	350
B Community fishing stages.....		(22)	500,000	643,500
Programs and projects shared by provinces.....		(22)	1,250,000	1,154,000

		Estimates	Allotments	Expenditures
Development and demonstration of vessels, gear and related equipment.....	(22)	800,000	726,400	712,862
Development and demonstration of facilities for processing, packaging, storing and transporting....	(22)	300,000	273,500	272,020
Sundries.....	(22)	60,000	128,500	122,036
		<u>\$ 3,778,000</u>	<u>\$ 3,665,000</u>	<u>\$ 3,586,339</u>

This sub-vote was provided for expenditures on fisheries industrial development programs designed to aid fishermen and the fishing industry generally, the administrative costs of the service and the operational expenses of the experimental fish processing plant at Valleyfield Nfld.

Revenue arising from the above expenditures amounted to \$50,100 and consisted of *Privileges, licences and permits*—\$1,262; *Proceeds from sales* \$10,249—sales of fish (Valleyfield Nfld experimental fish processing plant) \$3,608, sale of fish from experimental fishing \$1,641; *Miscellaneous*—\$38,589.

A Payments by services with individual payments of \$2,000 or over were:

Technician fees \$19,735—Taito Seiko Co Ltd Tokyo Japan \$19,435.

Miscellaneous services \$216,096—Peter Attwood Badger's Quay Nfld \$2,600, Samuel Bragg Barbour St John's \$5,400, Donald Bervin South Burnaby B C \$7,800, Wm Cardno Fraserburgh Scotland \$3,600, Marc Chiasson Grande Riviere Que \$4,800, Reuben Colbourne Notre Dame Bay Nfld \$2,250, John F Collins Trinity Bay Nfld \$2,817, Marcel Daneau Quebec \$3,600, Philip M Donovan Trinity Bay Nfld \$2,700, John Drew Bay Bulls Nfld \$2,700, Electro-Pêche Inc Lorraine Que \$4,085, Gerald Brothers Long Harbour Nfld \$4,235, Irwin Judson Charlotte-town \$2,550, Agnar Korneliussen St John's \$3,600, Rene Lavoie Ste Foy Que \$4,000, Magnus Loining Riviere aux Canards Que \$11,550, John McKenzie Lossiemouth Scotland \$6,280, Augustus Meade St John's \$4,300, Memorial University of Nfld St John's \$5,555, Henry Misner Port Dover Ont \$6,000, Henry Padellec Paris France \$3,000, Vincent P Rossiter Ottawa \$2,000, Taito Seiko Co Ltd Tokyo Japan \$7,085, Jessie Simpson Masset B C \$2,667, Sam L Simpson Masset B C \$10,800, Hector Smith Louisburg N S \$2,975, William T Smith Trinity Bay Nfld \$2,700, Spencer Spurrell Badger's Quay Nfld \$2,700, Edward Sunkimat West Germany \$3,900, Arch Thornhill St John's \$6,800, Andre Toumelin Paris France \$3,000.

B *Contracts: (1966-67) Avalon Construction & Engineering Limited \$110,465, expenditure \$79,011, to date \$110,465 including holdback \$1,073 (final); Blundon Brothers Co Ltd \$106,502, expenditure \$106,502 (final).

*Awarded through the Department of Public Works.

Field Services administration

		Estimates	Allotments	Expenditures
Salaries and wages.....		\$ 1,073,000		
Transfer from Treasury Board Vote 5 contingencies.....		18,000		
	(1)	1,091,000	1,106,000	1,086,507
Overtime.....	(1)	1,000	1,000	591
Allowances.....	(2)	5,000	5,000	3,405
Professional and special services.....	(4)	4,500	2,200	2,200
Travelling and removal expenses.....	(5)	37,000	48,400	46,891
Freight, express and cartage.....	(6)	1,400	1,400	1,107
Postage.....	(7)	6,800	6,650	6,372
Telephones and telegrams.....	(8)	28,500	32,850	32,159
Advertising and posters.....	(10)	300	300	
Office stationery, supplies and equipment.....	(11)	26,000	31,150	28,988
Materials and supplies.....	(12)	3,800	4,100	3,532
Repairs and upkeep of buildings and works.....	(14)	1,000	1,000	167
Rental of land and buildings.....	(15)	600		
Repairs and upkeep of equipment.....	(17)	5,100	5,700	5,283
Charter of aircraft.....	(18)	90,000	94,000	89,882
Rental of equipment.....	(18)	300	100	96
Unemployment insurance contributions and other benefits for personal services.....	(21)	200	150	141
Sundries.....	(22)	1,500	1,175	635
		<u>\$ 1,304,000</u>	<u>\$ 1,341,175</u>	<u>\$ 1,307,956</u>

This sub-vote was provided for expenditures in operating area and district offices responsible for administration of local branches of Conservation and Development, Inspection, Information, Consumer and Economics Services, Fishermen's Indemnity Plan and Newfoundland Bait Service.

Revenue arising from the above expenditures amounted to \$1,668 and consisted of *Privileges, licences and permits*.

PUBLIC ACCOUNTS, 1967-68

Conservation and Protection Service—Operation and maintenance

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 4,570,000			
Transfer from Treasury Board Vote 5				
contingencies.....	268,000	(1) 4,838,000	4,701,650	4,581,879
Overtime.....	\$ 88,000			
Transfer from Treasury Board Vote 5				
contingencies.....	15,000	(1) 103,000	158,604	158,603
Allowances.....	\$ 202,000			
Transfer from Treasury Board Vote 5				
contingencies.....	97,000	(2) 299,000	311,787	249,239
A Professional and special services.....		(4) 19,800	21,160	20,200
Travelling and removal expenses.....		(5) 372,000	370,950	368,814
Freight, express and cartage.....		(6) 6,100	6,430	6,144
Postage.....		(7) 9,800	9,625	9,265
Telephones, telegrams and other communication services.....		(8) 44,900	57,726	57,320
Publication of reports and other material.....		(9) 4,600	6,949	5,134
Advertising and posters.....		(10) 1,300	1,700	759
Office stationery, supplies and equipment.....		(11) 33,000	48,030	42,588
Materials and supplies.....		(12) 452,200	488,930	481,346
Provisions for vessels.....		(12) 188,000	211,259	211,258
Repairs and upkeep of buildings and works.....		(14) 43,400	43,379	43,328
Rental of buildings.....		(15) 8,100	8,715	6,538
Repairs and upkeep of equipment.....		(17) 423,600	446,771	438,986
Charter of aircraft.....		(18) 183,000	168,585	165,027
Charter of boats.....		(18) 177,100	162,650	162,194
Rental of equipment.....		(18) 19,900	17,335	17,248
Light, heat and power.....		(19) 14,800	16,050	14,810
Unemployment insurance contributions and other benefits for personal services.....		(21) 11,900	12,215	11,614
B Payment for destruction of harbour and gray seals..		(22) 11,000	6,100	5,945
Sundries.....		(22) 29,500	24,100	23,206
		\$ 7,294,000	\$ 7,300,700	\$ 7,081,445

This sub-vote was provided for expenditures designed to conserve and expand the primary fishery resource; to promote optimum use of the resource by the fishing industry and the general public consistent with the principles of sound fishery management in a manner which will provide the greatest financial return to the national economy; to ensure adherence on the part of Canadian fishermen to the provisions of international agreements designed to manage world stocks of fish; and to maintain public respect for fisheries regulations.

Revenue arising from the above expenditures amounted to \$329,415 and consisted of *Privileges, licences and permits* \$262,377—licence fees \$242,965, rentals \$19,412; *Proceeds from sales* \$3,595—sales of fish \$3,194, sundries \$401; *Services and service fees*—\$235; *Miscellaneous* \$63,208—fines and forfeitures \$62,657, sundries \$551.

A Payments by services with individual payments of \$2,000 or over were:

Technician fees \$5,326—Hoyles Niblock and Associates Vancouver \$4,908.

B P. C. 6839, August 4, 1942, authorized the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour and gray seals, which cause considerable loss of fish and damage to fishing equipment on both coasts. They are also hosts to the cod-worm on the Atlantic Coast, causing incalculable loss to the industry. During the present fiscal year the bounty was: East Coast, pup seals \$5, adult seals \$10.

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Newfoundland.....	1,140,300	1,130,000	1,094,160
Maritimes.....	2,707,400	2,846,000	2,775,163
Central.....	163,100	161,100	152,530
Pacific.....	2,741,400	3,078,800	2,980,232
Headquarters.....	161,800	84,800	79,360
Transfer from Treasury Board Vote 5 contingencies.....	380,000		
	<u>\$ 7,294,000</u>	<u>\$ 7,300,700</u>	<u>\$ 7,081,445</u>

Resource Development Service—Operation and maintenance, including authority to make recoverable advances of amounts not exceeding in the aggregate the amount of the share of the International Great Lakes Fishery Commission of the cost of work on lamprey control and lamprey research

	Estimates	Allotments	Expenditures
Salaries and wages.....\$ 2,026,000			
Transfer from Treasury Board Vote 5 contingencies..... 266,000			
	(1) 2,292,000	2,591,084	2,533,624
Overtime.....\$ 24,000			
Transfer from Treasury Board Vote 5 contingencies..... 3,000			
	(1) 27,000	41,716	41,716
Allowances.....	(2) 3,000		
A Professional and special services.....	(4) 68,000	55,085	55,084
Travelling and removal expenses.....	(5) 241,000	316,210	308,746
Freight, express and cartage.....	(6) 14,300	11,400	9,558
Postage.....	(7) 3,100	3,760	3,107
Telephones, telegrams and other communication services.....	(8) 26,700	37,500	35,514
Publication of reports and other material.....	(9) 7,400	4,125	1,457
Advertising and posters.....	(10) 300	800	631
Office stationery, supplies and equipment.....	(11) 25,600	40,150	37,846
Materials and supplies.....	(12) 395,900	395,900	354,694
Fish food.....	(12) 100,000	102,617	100,997
Repairs and upkeep of buildings and works.....	(14) 298,000	151,240	141,149
Rental of buildings.....	(15) 9,500	11,183	9,328
Repairs and upkeep of equipment.....	(17) 89,100	103,981	103,980
Charter of aircraft.....	(18) 39,000	43,000	29,923
Charter of boats.....	(18) 298,200	254,270	252,022
Rental of equipment.....	(18) 36,800	94,016	94,015
Light, heat and power.....	(19) 25,900	26,425	26,405
Unemployment insurance contributions.....	(21) 3,700	5,168	5,167
Sundries.....	(22) 86,500	52,370	52,359
	4,091,000	4,342,000	4,197,322
Less—Funds to be provided by the International Great Lakes Fishery Commission for work on lamprey control and lamprey research.....	(34) 452,000	469,200	422,674
	<u>\$ 3,639,000</u>	<u>\$ 3,872,800</u>	<u>\$ 3,774,648</u>

This sub-vote was provided for expenditures on biological and engineering programs designed to maintain and increase stocks of fish through stream improvements, predator control, operation of hatcheries, and the implementation of other management techniques; the development and implementation of new techniques in shellfish culture; and the operation of a program of lamprey control and research from a station located at Sault Ste Marie Ont.

Revenue arising from the above expenditures amounted to \$44,990 and consisted of *Privileges, licences and permits* \$19,396—licence fees \$57, oyster leases \$5,444, rentals \$13,895; *Proceeds from sales* \$25,571—sales of fish \$25,571; *Services and service fees*—\$6; *Miscellaneous*—\$17.

PUBLIC ACCOUNTS, 1967-68

A Payments by services with individual payments of \$2,000 or over were:

Consultant fees \$9,164—Coast Eldridge Eng & Chemists Ltd Vancouver \$2,930, British Columbia Research Council Vancouver \$3,380.

Technician fees \$10,985—Hoyles Niblock and Associates Vancouver \$8,593.

Commissionaire services \$9,019—Canadian Corps of Commissionaires Ottawa \$6,971.

Miscellaneous services \$23,792—DeLuxe Floor Cleaners Ltd Sault Ste Marie Ont \$3,000, J A McDonald Sault Ste Marie Ont \$2,048.

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Newfoundland.....	284,900	333,200	316,879
Maritimes.....	1,514,600	1,649,100	1,591,914
Sault Ste Marie Ont.....	452,000	469,200	422,674
Pacific.....	1,443,600	1,781,500	1,759,317
Headquarters.....	126,900	109,000	106,538
Transfer from Treasury Board Vote 5 contingencies.....	269,000		
	4,091,000	4,342,000	4,197,322
<i>Less—Funds to be provided by the International Great Lakes Fishery Commission for work on lamprey control and lamprey research.....</i>	452,000	469,200	422,674
	<u>\$ 3,639,000</u>	<u>\$ 3,872,800</u>	<u>\$ 3,774,648</u>

Inspection Service

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 2,171,000		
Transfer from Treasury Board Vote 5 contingencies.....	57,000		
	(1) 2,228,000	2,253,700	2,225,926
Overtime.....	(1) 20,000	34,650	29,018
Allowances.....	(2) 32,000	26,100	24,782
A Professional and special services.....	(4) 13,400	17,100	15,512
Travelling and removal expenses.....	(5) 295,500	283,320	274,179
Freight, express and cartage.....	(6) 9,800	9,025	8,176
Postage.....	(7) 5,400	5,300	5,199
Telephones and telegrams.....	(8) 34,300	42,370	41,805
Publication of reports and other material.....	(9) 4,200	2,062	1,071
Office stationery, supplies and equipment.....	(11) 27,300	40,690	36,451
Materials and supplies.....	(12) 105,000	108,512	102,364
Repairs and upkeep of buildings and works.....	(14) 10,900	7,206	6,322
Rental of land and buildings.....	(15) 8,200	6,350	6,152
Repairs and upkeep of equipment.....	(17) 25,300	25,500	22,770
Charter of boats.....	(18) 8,100	7,740	7,739
Rental of equipment.....	(18) 1,300	2,825	2,487
Light, heat and power.....	(19) 25,500	21,200	20,381
Unemployment insurance contributions.....	(21) 200	450	351
Sundries.....	(22) 19,600	19,900	14,633
	<u>\$ 2,874,000</u>	<u>\$ 2,914,000</u>	<u>\$ 2,845,318</u>

This sub-vote was provided for expenditures in connection with the inspection and grading of fisheries products and the administration of the Fish Inspection Act, and The Meat and Canned Foods Act to the extent that it relates to fisheries products.

Revenue arising from the above expenditures amounted to \$13,896 and consisted of *Privileges, licences and permits*—\$11,556; *Services and service fees*—\$1,947; *Miscellaneous*—\$393.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire service \$9,903—Canadian Corps of Commissionaires Ottawa \$9,903.

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Newfoundland.....	581,100	570,100	553,182
Maritimes.....	1,057,300	1,124,300	1,104,671
Quebec.....	313,600	333,700	328,964
Central.....	402,900	405,400	397,463
Pacific.....	337,300	357,900	344,864
Headquarters.....	124,800	122,600	116,174
Transfer from Treasury Board Vote 5 contingencies.....	57,000		
	<u>\$ 2,874,000</u>	<u>\$ 2,914,000</u>	<u>\$ 2,845,318</u>

Fishermen's indemnity plan—Administration

	Estimates	Allotments	Expenditures
Salaries and wages.....\$ 355,000			
Transfer from Treasury Board Vote 5 contingencies..... 7,000			
	(1) 362,000	362,000	349,729
Overtime.....	(1) 7,500	7,900	4,935
Allowances.....	(2) 4,500	4,913	4,913
Professional and special services.....	(4) 1,000	1,100	596
Travelling and removal expenses.....	(5) 53,000	51,754	45,012
Freight, express and cartage.....	(6) 500	500	259
Postage.....	(7) 2,200	2,200	2,120
Telephones and telegrams.....	(8) 5,600	6,900	6,434
Publication of reports and other material.....	(9) 400	400	297
Advertising and posters.....	(10) 300	100	
Office stationery, supplies and equipment.....	(11) 9,400	8,850	8,206
Materials and supplies.....	(12) 7,800	6,600	6,506
Rental of buildings.....	(15) 2,500	1,450	900
Repairs and upkeep of equipment.....	(17) 3,700	3,400	2,822
Charter of boats.....	(18) 7,000	5,858	5,560
Sundries.....	(22) 600	950	345
	<u>\$ 468,000</u>	<u>\$ 464,875</u>	<u>\$ 438,634</u>

The fishermen's indemnity plan account is included in the schedule, Other Loans and Investments, in volume I of this report.

Revenue arising from the above expenditures amounted to \$2,177 and consisted of *Privileges, licences and permits*—\$1,658; *Miscellaneous*—\$519.

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Newfoundland.....	94,550	106,025	99,175
Maritimes.....	118,050	125,650	122,511
Quebec.....	84,650	86,050	77,640
Pacific.....	91,350	96,750	92,103
Headquarters.....	72,400	50,400	47,205
Transfer from Treasury Board Vote 5 contingencies.....	7,000		
	<u>\$ 468,000</u>	<u>\$ 464,875</u>	<u>\$ 438,634</u>

*International Fisheries Service including the Canadian share of expenses
of the international commissions detailed in the Estimates*

		Estimates	Allotments	Expenditures
Salaries.....	(1)	43,000	41,000	39,000
Travelling expenses.....	(5)	10,000	10,000	8,419
Postage.....	(7)	200	200	
Telephones and telegrams.....	(8)	700	700	699
Publication of reports and other material.....	(9)	500	500	
Office stationery, supplies and equipment.....	(11)	400	400	361
Materials and supplies.....	(12)	100	100	
Sundries.....	(22)	1,100	11,100	9,515
A International Pacific Halibut Commission (Chap. 43, Statutes of 1952-53).....	(22)	270,000	230,000	219,332
B International Pacific Salmon Fisheries Commission (Chap. 11, Statutes of 1957).....	(22)	488,000	463,000	423,601
C International Whaling Commission (Chap. 293, R.S.).....	(22)	8,000	8,000	3,410
D International Commission for the Northwest Atlantic Fisheries (Chap. 18, Statutes of 1953-54).....	(22)	25,000	25,000	19,412
E International North Pacific Fisheries Commission (Chap. 44, Statutes of 1952-53).....	(22)	65,000	41,000	40,352
F International Great Lakes Fishery Commission (Chap. 34, Statutes of 1955).....	(22)	627,000	528,500	515,495
G International North Pacific Fur Seals Commission (Chap. 31, Statutes of 1957).....	(22)	6,000	6,000	4,752
H International Council for the Exploration of the Sea..	(22)	20,000	12,000	11,625
		\$ 1,565,000	\$ 1,377,500	\$ 1,295,973

This sub-vote was provided for Canada's share of expenses of the seven international fisheries commissions in which Canada holds membership.

Revenue arising from the above expenditures amounted to \$29 and consisted of *Proceeds from sales*.

- A The Convention between Canada and the United States, approved by the Northern Pacific Halibut Fishery Convention Act, c. 43, 1952-53, is for the preservation of the Halibut Fishery of the Northern Pacific Ocean and Bering Sea. The International Pacific Halibut Commission is empowered to make such regulations and investigations with regard to halibut fishery as are necessary to carry out the provisions of the Convention.

The Convention provides that each country appoint three commissioners and pay the salaries and expenses of its appointees and one-half the joint expenses incurred by the Commission.

The Canadian commissioners were Dr W M Sprules, whose salary was paid from Vote 1 and M K Eriksen Prince Rupert B C and F W Millerd Vancouver who were paid a per diem living allowance of \$75.

The total disbursements for the year amounted to \$219,332 apportioned as follows: Canada \$109,666, United States \$109,666. The United States portion was transferred to the United States Pacific Halibut Treaty account which will be found in the schedule, Loans to National Governments, in volume I of this report.

- B The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System, signed at Washington on May 26, 1930, as amended by the Protocol signed at Ottawa on December 28, 1956, was confirmed and sanctioned by the Pacific Salmon Fisheries Convention Act, c. 11, 1957.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of sockeye and pink salmon of the Fraser River and to make recommendations to the governments for removing or overcoming obstructions to the ascent of sockeye or pink salmon in waters covered by the convention. All regulations made by the Commission are subject to approval of the two governments with the exception of orders for adjustment of fishing periods and areas in any season and emergency orders required to carry out the provisions of the Convention.

Each country appoints three commissioners and pays the salaries and expenses of its own appointees and one-half of the joint expenses incurred by the Commission.

The Canadian Commissioners were W R Hourston, whose salary was paid from Vote 5 and Richard Nelson Vancouver and A J Whitmore North Burnaby B C who were paid a per diem living allowance of \$75.

The total disbursements for the year amounted to \$423,601 apportioned as follows: Canada \$211,800, United States \$211,801. The United States portion was transferred to the United States—Pacific Salmon Treaty account which will be found in the schedule, Loans to National Governments, in volume I of this report.

Contract: Bregolis Construction Limited \$230,116 for the construction of an artificial spawning channel at Gates Creek B C expenditure \$191,545 including holdbacks \$10,081.

C Expenditure comprised: Canada's contribution to the Commission \$1,057, travelling expenses \$2,264, sundries \$89.

The Canadian representative was Dr W M Sprules, whose salary was paid from Vote 1, alternate Dr R R Logie whose salary was paid from Vote 5.

D Expenditures comprised: Canada's share of the administration budget of the Commission \$11,418, travelling expenses \$7,994.

The Canadian commissioners were Dr A W H Needler, whose salary was paid from Vote 1 and H D Pyke Lunenburg N S and S G Lake Burgeo Nfld who were paid a per diem living allowance of \$75.

E Expenditure comprised: Canada's share of the administrative budget of the Commission \$24,000, travelling expenses \$16,297, sundries \$55.

The Canadian commissioners were S V Ozere, whose salary was paid from Vote 1 and J Cameron Madeira Park B C, C Giske Prince Rupert B C and D F Miller Vancouver who were paid a per diem living allowance of \$75.

F Expenditures comprised: Canada's share for lamprey control operations \$501,426, travelling expenses \$4,964, sundries \$9,105.

The Canadian commissioners were A L Pritchard whose salary was paid from Vote 5 and A O Blackhurst Simcoe Ont and C H D Clarke Toronto who were paid a per diem living allowance of \$75.

G Expenditures comprised: Canada's share of the administrative budget of the Commission \$2,052, travelling expenses \$2,700.

The Canadian commissioner was Dr W M Sprules, whose salary was paid from Vote 1, alternate K C Lucas whose salary was paid from Vote 5.

H Expenditures comprised Canada's contribution to the Council.

The Canadian commissioners were Dr A W H Needler, whose salary was paid from Vote 1, E B Young whose salary was paid from Vote 5 and E Gennis Toronto who was paid a per diem living allowance of \$75.

Newfoundland Bait Service

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages.....	(1)	355,000	351,300	349,406
Overtime.....	(1)	10,000	15,700	15,700
Allowances.....	(2)	30,000	32,500	32,209
Professional and special services.....	(4)	500	500	170
Travelling and removal expenses.....	(5)	13,000	13,000	8,193
Freight, express and cartage.....	(6)	5,000	5,700	5,633
Postage.....	(7)	600	600	600
Telephones and telegrams.....	(8)	3,500	4,950	4,949
Office stationery, supplies and equipment.....	(11)	2,400	2,400	733
Purchase of bait.....	(12)	115,000	106,500	101,848
Other materials and supplies.....	(12)	90,000	86,000	83,837
Repairs and upkeep of buildings and works.....	(14)	75,000	71,000	54,669
Repairs and upkeep of equipment.....	(17)	32,000	32,000	30,960
Rental of equipment.....	(18)	1,700	1,700	1,587
Light, heat and power.....	(19)	19,000	19,000	18,880
Unemployment insurance contributions and other benefits for personal services.....	(21)	1,500	1,800	1,763
Sundries.....	(22)	800	800	689
		<u>\$ 755,000</u>	<u>\$ 745,450</u>	<u>\$ 711,826</u>

This sub-vote was provided for expenditures in connection with making supplies of bait available for fishermen engaged in cod and other sea fisheries, a service which has been in existence for a number of years in Newfoundland. During the year the service comprised 19 depots and 38 prefabricated walk-in refrigeration units with a storage capacity of approximately 4,986,000 pounds, in which bait is frozen, stored and resold to fishermen. The depots and units are served by 2 refrigerated vessels and 3 refrigerated trucks having a total capacity of 4,459,836 pounds.

Revenue arising from the above expenditures amounted to \$125,040 and consisted of *Proceeds from sales* \$123,870—sales of bait \$123,870; *Services and service fees*—\$1,162; *Miscellaneous*—\$8.

Fisheries Prices Support Act—Administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	49,000	44,000	43,508
Travelling expenses.....	(5)	5,000	4,400	4,068
Freight, express and cartage.....	(6)	100	100	99
Postage.....	(7)	100	100	100
Telephones and telegrams.....	(8)	800	1,900	1,864
Publication of reports and other material.....	(9)	1,000	800	641
Office stationery, supplies and equipment.....	(11)	2,000	2,000	1,948
Expenses of board members.....	(22)	4,000	4,200	4,195
		<u>\$ 62,000</u>	<u>\$ 57,500</u>	<u>\$ 56,423</u>

The board members were J N Lewis whose salary was paid from Vote 1 and B Blais Quebec, K F Harding Prince Rupert B C, H I Mifflin Catalina Nfld, R I Nelson Vancouver and W R Ritcey Riverport N S, who served without salary but were paid a \$25 per diem allowance.

Total Vote 5.....	<u>\$ 21,739,000</u>	<u>\$ 21,739,000</u>	<u>\$ 21,098,562</u>
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Vote 10 Construction or acquisition of buildings, works, land and equipment, including acquisition of land for the International Pacific Salmon Fisheries Commission as required by Article VIII of the Convention.....

5,339,000

Expenditures.....

\$ 5,123,566

Total revenue arising from the above expenditures amounted to \$100.

Industrial Development Service

		Estimates	Allotments	Expenditures
Construction or acquisition of buildings.....		2,000		
Projects under \$15,000.....			17,000	10,429
	(13)	2,000	17,000	10,429
Acquisition of equipment.....		88,000		
Projects under \$15,000.....			18,000	16,057
	(16)	88,000	18,000	16,057
		<u>\$ 90,000</u>	<u>\$ 35,000</u>	<u>\$ 26,486</u>

Field Services

		Estimates	Allotments	Expenditures
Acquisition of equipment.....	(16)	\$ 2,000	\$ 2,000	\$ 1,921

Conservation and Protection Service—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works.....		28,000		
Projects under \$15,000.....			29,700	23,833
Construction of office residence at Labrador City.....			13,000	12,928
	(13)	28,000	42,700	36,761

DEPARTMENT OF FISHERIES

14-13

	Estimates	Allotments	Expenditures
Acquisition of equipment.....	1,902,000		
Projects under \$15,000.....		194,550	185,019
Construction of new offshore patrol vessel for Pacific area.....		1,880,510	1,880,444
Contract (1966-67): Yarrows Limited \$2,793,639, expenditure \$1,880,443, to date \$2,507,258.			
Replacement of <i>M V Pecten</i>		84,500	83,821
Contract (1966-67): Carpenters Shipyards Limited \$115,614, expenditure \$75,385, to date \$115,614 (final).			
Replacement of <i>P B Marcia</i>		31,400	28,450
Replacement of <i>P B Tegula</i>		31,400	28,450
Replacement of <i>P B Mya</i>		36,000	35,987
(16)	1,902,000	2,258,360	2,242,171
	\$ 1,930,000	\$ 2,301,060	\$ 2,278,932

Revenue arising from the above expenditures amounted to \$100 and consisted of *Miscellaneous*.

Resource Development Service—Construction or acquisition of buildings, works, land and equipment

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works.....	2,318,000		
Projects under \$15,000.....		78,380	78,045
Continuation of Exploits River development program—Newfoundland.....		40,000	38,459
Stream improvement work on the Phillips, Squamish and Harrison Rivers and Lorenzetti Creek.....		11,000	8,385
Greenland salmon fishery—Labrador River investigation including construction of trapping fences, living accommodation and storage space for equipment, Newfoundland.....		38,500	31,299
Construction of facilities for salmon rehabilitation program on the East River, Sheet Harbour System, N S.....		27,570	26,692
Installation of pipeline and construction of twenty ponds at Mersey.....		121,300	100,582
Contract: D J Lowe Limited \$121,024, expenditure \$100,582 including holdbacks \$10,058.			
Portable hatchery for oyster culture station, Ellerslie P E I.....		22,000	18,321
Babine Lake development project (third year program). Contracts: (1966-67) Bennett & White Construction Co Ltd for construction of Fulton River tunnels \$582,948, expenditure \$21,043, to date \$582,948 (final); English Electric Company of Canada Ltd \$108,550 for hollow cone valves, expenditure \$107,971 including holdbacks \$4,040; Manning Construction Ltd \$848,562 for the construction of Fulton regulating works and supply tunnel, expenditure \$848,116 including holdbacks \$42,406; A C McEachern Limited \$166,765 for the construction of the Pinkut Creek, expenditure \$166,765 (final).		1,596,000	1,573,581
Construction of a field laboratory at Fulton River B C..		200	165
Construction of a spawning channel and stream improvement on the Big Qualicum River B C.....		217,000	208,217
Construction of a spawning channel in the Fraser Valley B C.....		5,000	
Stream clearance of obstruction and building a fishway on the Tahltan River.....		26,450	23 770
Construction of a warehouse at Prince Rupert B C....		8,600	8,530

PUBLIC ACCOUNTS, 1967-68

	Estimates	Allotments	Expenditures
Construction of hatchery rearing facilities for chinook fry—Big Qualicum River.....		63,000	62,912
(13) 2,318,000	2,255,000		2,178,958
Acquisition of equipment.....	387,000		
Projects under \$15,000.....		405,000	395,505
(16) 387,000	405,000		395,505
	\$ 2,705,000	\$ 2,660,000	\$ 2,574,463

Inspection Service

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works.....	52,500		
Projects under \$15,000.....		12,600	6,305
Construction of a cold storage holding room at the Halifax fish inspection laboratory.....		20,250	20,108
Construction of office-residence at Marystown Nfld....		6,000	6,000
(13) 52,500	38,850		32,413
Acquisition of equipment.....	(16) 309,500	216,640	178,428
	\$ 362,000	\$ 255,490	\$ 210,841

Fishermen's Indemnity Plan

	Estimates	Allotments	Expenditures
Acquisition of equipment.....	(16)\$ 4,000	\$ 3,150	\$ 2,557

Newfoundland Bait Service

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works.....	79,000		
Projects under \$15,000.....		4,000	2,047
Construction of a bait depot at Labrador.....		6,200	6,193
(13) 79,000	10,200		8,240
Acquisition of equipment.....	166,000		
Projects under \$15,000.....		19,000	18,064
Construction of a refrigerated bait vessel.....		2,100	2,062
Unallotted.....		50,000	
(16) 166,000	71,100		20,126
	\$ 245,000	\$ 81,300	\$ 28,366

*Acquisition of land for the International Pacific Salmon Fisheries Commission
as required by Article VIII of the convention (Chap. 11, Statutes of 1957)*

	Estimates	Allotments	Expenditures
Acquisition of land.....	(13)\$ 1,000	\$ 1,000	
Total Vote 10.....	\$ 5,339,000	\$ 5,339,000	\$ 5,123,566

DEPARTMENT OF FISHERIES

14-15

Vote 15 Grants, contributions and subsidies in the amounts and subject to the terms specified in the sub-vote titles listed in the details of Estimates.....	4,130,000
Vote 15b.....	3,350,000
Vote 15c.....	1,065,000
	<hr/>
	8,545,000
Expenditures.....	<u>\$ 8,508,398</u>

*Educational work in fisheries techniques and co-operative producing
and selling among fishermen*

	Estimates	Allotments	Expenditures
Memorial University of Newfoundland St John's.....	37,000	37,000	37,000
University of Moncton N B.....	35,000	35,000	34,998
St Francis Xavier University Antigonish N S.....	65,000	65,000	65,000
Quebec Cooperative Council.....	34,000	34,000	33,494
University of British Columbia Vancouver.....	14,000	14,000	9,703
	<hr/>	<hr/>	<hr/>
(20)\$	185,000	\$ 185,000	\$ 180,195

Payments from this sub-vote were made to the above educational institutions which have agreed to carry out adult educational work among fishermen.

Payment, subject to such terms and conditions as the Governor in Council prescribes, of assistance to producers of salted fish on products designated by the Governor in Council, in the amount of 50% of the laid down cost of salt purchased for their production including authority to charge administrative costs to the vote in these Estimates which provides for administration of the Fisheries Prices Support Act

	Estimates	Allotments	Expenditures
Assistance to producers of salted fish..... (20)\$	550,000	\$ 550,000	\$ 550,000

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization

	Estimates	Allotments	Expenditures
Assistance..... (20)\$	6,248,000	\$ 6,248,000	\$ 6,248,000

P.C. 1961-1333, September 19, 1961, authorized the Minister of Fisheries to enter into agreements with the Fishermen's Loan Board of any of the provinces on the Atlantic coast and the Province of Quebec, in respect of the above assistance and, subsequently, to make payments for the construction of such vessels.

The above expenditures represent payments to: Fisheries Loan Board of Newfoundland \$1,109,683, Fishermen's Loan Board of Nova Scotia \$3,238,944, Fishermen's Loan Board of Prince Edward Island \$147,559, Fishermen's Loan Board of New Brunswick \$1,304,420, Fishermen's Loan Board of Quebec \$447,394.

*Financial assistance in the construction and equipment of facilities for
the storage of frozen fishery products*

	Estimates	Allotments	Expenditures
Assistance..... (20)\$	12,000	\$ 12,000	

Assistance in the construction of bait freezing and storage facilities, subject to the regulations established by the Governor in Council

	Estimates	Allotments	Expenditures
Assistance..... (20)\$	75,000	\$ 75,000	\$ 55,276

The expenditures comprised subsidy payments made under authority of P.C. 1959-904, July 16, 1959 to: Argyle Fish Products Ltd Lower Argyle N S \$6,907, Casey Fisheries Ltd Victoria Beach N S \$10,000, Frankland Canning Church Point N S \$5,405, R E Newell Fisheries Ltd Voglers Cove N S \$10,000, Neil E Nickerson Woods Harbour N S \$6,950, Wilson Shatford Hubbards N S \$10,000, Cecil R Touchings Glace Bay N S \$6,014.

PUBLIC ACCOUNTS, 1967-68

Contribution by Canada in accordance with an agreement entered into with Newfoundland with the approval of the Governor in Council to assist in the cost of relocating Newfoundland families from isolated fishing areas to established communities

	Estimates	Allotments	Expenditures
Contribution.....	(20)\$ 1,425,000	\$ 1,425,000	\$ 1,425,000

Contributions, subject to terms and conditions prescribed by the Governor in Council, to compensate New Brunswick lobster fishermen for lobster trap losses due to a storm on September 2, 1967

	Estimates	Allotments	Expenditures
Contribution.....	(20)\$ 50,000	\$ 50,000	\$ 49,927
Total Vote 15.....	\$ 8,545,000	\$ 8,545,000	\$ 8,508,398

Fishing Bounty (Chap. 61 R.S.)..... (20) \$ 159,843

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the consolidated revenue fund, of an annual grant not exceeding \$160,000 to aid in the development of the sea fisheries of Canada by the encouragement of the building and fitting out of improved fishing vessels and the improvement of conditions for fishermen.

P.C. 1967-752, April 20, 1967 provided for the distribution of the above amount for the fiscal year 1967-68 to owners of vessels and boats, and to fishermen who have complied with the regulations, upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$10.30 each.

Vessels: owners, \$1 per registered ton, provided however that the payment to the owner shall not exceed the sum of \$80.00; fishermen, \$10.30 each. Details of the distribution follow:

Province	Boats	Men	Amount	Vessels	Men	Amount	Total amount
Nova Scotia.....	1,651	2,292	27,424	727	3,095	55,407	82,831
Prince Edward Island.....	534	867	10,288	25	120	2,299	12,587
New Brunswick.....	376	599	7,115	401	1,133	21,244	28,359
Quebec.....	1,279	1,958	23,306	168	690	12,760	36,066
	3,840	5,716	\$ 68,133	1,321	5,038	\$ 91,710	\$159,843

SPECIAL

Vote 17c Estimated amount required to recoup the fishing vessel indemnity account, the lobster trap indemnity account and the fixed fishing gear and shore installations indemnity account established under Vote 540 of the Appropriation Act No. 5, 1955 and Vote 527 of the Appropriation Act No. 6, 1956, to cover the net operating losses in the said accounts as at March 31, 1968.....	157,700
Expenditures.....	(22) \$ 157,699

See fishermen's indemnity plan account under the schedule, Other Loans and Investments—Miscellaneous, in volume I of this report.

FISHERIES RESEARCH BOARD OF CANADA

The Fisheries Research Board of Canada, replacing the Biological Board of Canada, was established by the Fisheries Research Board Act, c. 121, R.S., as amended, to have charge of all Federal fishery research stations in Canada and to conduct and have the control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The research work conducted by the board includes all phases of the biology of fish stocks—including their reproduction, growth, enemies, behaviour and catchability; it also investigates the physics and chemistry of oceans and lakes as they affect fish production, methods and apparatus for catching fish and other valuable marine organisms, and the handling, processing, chemical composition, nutritive value and utilization of all fishery products.

The board consists of a chairman and not more than eighteen other members. A majority of the members of the board, not including the chairman, shall be scientists and the remaining members of the board shall be representative of the department and the fishing industry. As at 31 March, 1968, the board was comprised of the chairman, 10 scientific members, 7 members representing the fishing industry and 1 representing the department.

Section 14 of the Act provides that the board may expend such sums as are necessary for its work from moneys appropriated by Parliament, or from funds received through bequests, donations, the sale of natural history specimens, or from any other source.

Vote 20 Administration, operation and maintenance, including an amount of \$410,000 for grants for Fisheries Research and for Scholarships and authority to provide free accommodation for the International North Pacific Fisheries Commission.....	10,929,000
Expenditures.....	\$ 10,865,769

Headquarters administration

		Estimates	Allotments	Expenditures
A	Salaries and wages.....	(1) 392,500	401,490	394,570
	Professional and special services.....	(4) 1,500	42,656	42,655
	Travelling expenses.....	(5) 30,000	36,207	36,206
	Freight, express and cartage.....	(6) 1,000	1,643	1,643
	Postage.....	(7) 400	4	3
	Telephones and telegrams.....	(8) 6,600	10,726	10,726
	Publication of reports and other material.....	(9) 175,000	163,966	163,966
	Advertising.....	(10) 2,000	7,276	7,275
	Office stationery, supplies, equipment and furnishings	(11) 10,000	27,316	27,315
	Materials and supplies.....	(12) 35,000	2,263	2,263
B	Rental of space.....	(15) 500	133	132
	Travelling expenses of board members.....	(22) 25,000	29,451	29,450
	Sundries.....	(22) 500	1,869	1,868
		\$ 680,000	\$ 725,000	\$ 718,072

A Payments by services with individual payments of \$2,000 or over were:

Consultant fees \$27,040—H B Hachey St Andrews N B \$3,000, University of Toronto \$23,000.

Miscellaneous services \$15,615—Dr Neal M Carter West Vancouver \$2,000, University of British Columbia Vancouver \$10,000.

B The Board members were: Dr F R Hayes, chairman; Dr W M Sprules whose salary was paid from Vote 1; J M R Beveridge Wolfville N S, B Blais Quebec, R D Connor Winnipeg, D F Corney Mulgrave N S, O F Denstedt Montreal, H Fabre Montreal, G Filteau Quebec, F E J Fry Toronto, W S Hoar Vancouver, L E Marion Ottawa, M McLean Wheatley Ont, M O Morgan St John's, T P Pallant Prince Rupert B C, R L Payne Jr Vancouver, G L Pickard Vancouver, C C Pratt St John's and W L Williamson St Andrews N B who were paid a \$75 per diem allowance.

Operation and maintenance including an amount of \$410,000, for grants for fisheries research and for scholarships, and authority to provide free accommodation for the International North Pacific Fisheries Commission

		Estimates	Allotments	Expenditures
	(1)	6,112,500	6,206,548	6,206,548
	Salaries and wages.....			
	(1)	100,000	1,552	1,551
	Overtime.....			
	(2)	70,000	53,295	53,295
	Special allowances.....			

		Estimates	Allotments	Expenditures
A	Special services..... (4)	276,000	252,622	252,531
	Travelling expenses..... (5)	270,800	359,277	359,277
	Freight, express and cartage..... (6)	43,700	55,630	55,629
	Postage..... (7)	10,450	10,166	10,166
	Telephones and telegrams..... (8)	57,700	78,541	78,541
	Publication of circulars..... (9)	22,600	19,245	19,244
	Advertising..... (10)	15,300	19,687	19,686
	Office stationery, supplies, equipment and furnishings (11)	195,500	383,307	383,307
	Materials and supplies..... (12)	1,552,760	1,283,651	1,227,448
	Repairs and upkeep of buildings and works..... (14)	116,500	91,518	91,517
	Rental of land and buildings..... (15)	96,800	96,923	96,923
	Repairs and upkeep of equipment and vessels..... (17)	373,000	388,188	388,187
	Charter and rental of equipment..... (18)	365,550	353,148	353,147
	Light, heat and power..... (19)	115,000	102,949	102,948
	Grants for fisheries research..... (20)	400,000	400,000	400,000
B	Scholarships..... (20)	10,000	6,900	6,900
	Unemployment insurance contributions and other benefits for personal services..... (21)	1,090	3,141	3,141
	Sundries..... (22)	43,750	37,712	37,711
		<u>\$ 10,249,000</u>	<u>\$ 10,204,000</u>	<u>\$ 10,147,697</u>

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$32,951—Canadian Corps of Commissionaires Ottawa \$12,018.

Scientific consultant fees \$92,979—B C Research Council Vancouver \$20,750, University of British Columbia Vancouver \$16,630, University of Dalhousie Halifax \$2,500, International Business Machines Co Ltd Don Mills Ont \$15,185.

Technician fees \$25,678.

Miscellaneous services \$100,917—Empire Maintenance Ltd Montreal \$3,550, Arthur W Ghent Sundridge Ont \$2,500, Hudson Bay Company Winnipeg \$3,508, University of Toronto \$80,000.

B Payment was made to the National Research Council covering post graduate scholarship awards made by the Council in connection with fields of study related to the Fisheries Research Board's work and, in addition, five scholarships were awarded by the Board to undergraduate students to continue work towards a B Sc in Biology at Memorial University of Newfoundland St John's.

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Biological research stations and units			
St John's.....	1,070,000	1,082,000	1,074,541
Dartmouth N S.....	600,000	615,700	615,183
St Andrews N B.....	1,625,000	1,637,000	1,636,784
Ste Anne de Bellevue Que.....	608,000	618,000	600,408
Winnipeg (Biological and Technological).....	1,250,000	1,138,100	1,134,662
Nanaimo B C.....	2,860,000	2,891,100	2,883,003
Technological research stations and units			
St John's.....	103,000	80,000	77,564
Halifax.....	855,000	897,200	894,317
Grande-Riviere Que.....	148,000	142,300	142,206
Vancouver.....	720,000	692,600	682,129
Grants for fisheries research.....	400,000	400,000	400,000
Scholarships.....	10,000	10,000	6,900
	<u>\$ 10,249,000</u>	<u>\$ 10,204,000</u>	<u>\$ 10,147,697</u>
Total Vote 20.....	<u>\$ 10,929,000</u>	<u>\$ 10,929,000</u>	<u>\$ 10,865,769</u>

DEPARTMENT OF FISHERIES

14-19

Vote 25 Construction or acquisition of buildings, works, land and equipment			3,900,000
Expenditures			\$ 3,732,980
	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of buildings and works	2,600,000		
Projects under \$15,000		100,000	70,503
St John's		145,000	138,975
St Andrews N B.		240,000	236,921
Ste Anne de Bellevue Que.		11,000	1,643
Winnipeg		10,000	260
Vancouver and Nanaimo B C.		821,000	817,249
*Contract: D Robinson Construction (1952) Ltd \$3,509,000, expenditure \$402,389 including hold-backs \$20,119. Duncan McNab & Associates Vancouver received \$72,334 for consultant fees, to date \$139,974. Terra Engineering Laboratories Ltd Vancouver received \$2,656.			
Halifax and Dartmouth N S.		624,000	602,218
	(13) 2,600,000	1,951,000	1,867,769
Construction of vessels	235,000		
Replacement of <i>M V Parr Nfld.</i>		17,000	10,375
Drum Seiner Nanaimo B C.		110,000	95,512
Contract (1966-67): John Manly Ltd \$115,212, expenditure \$92,712, to date \$115,212 (final).			
Inshore vessel (Atlantic Coast).		182,000	143,334
Contract: Atlantic Shipbuilding Company Limited \$162,665 for construction and supply of one 65 foot fisheries research vessel, expenditure \$103,466.			
	(16) 235,000	309,000	249,221
Acquisition of equipment	(16) 1,065,000	1,640,000	1,615,990
	<u>\$ 3,900,000</u>	<u>\$ 3,900,000</u>	<u>\$ 3,732,980</u>

*Awarded through the Department of Public Works.

Refunds of amounts credited to revenue in previous years, Financial Administration Act c. 116, R.S., as amended	(22)	\$ 1,199
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Statement of Expenditures by Standard Objects

	<u>Estimates</u> 1967-68	<u>Expenditures</u> 1967-68	<u>Expenditures</u> 1966-67
(1) Civil salaries and wages	19,986,000	19,852,209	17,578,931
(2) Civilian allowances	459,500	373,561	388,138
(4) Professional and special services	584,700	638,662	562,895
(5) Travelling and removal expenses	1,492,200	1,598,637	1,437,680
(6) Freight, express and cartage	93,500	94,620	101,685
(7) Postage	46,750	44,233	40,976
(8) Telephones, telegrams and other communication services	248,200	316,543	273,489
(9) Publication of departmental reports and other material	290,300	249,988	147,459
(10) Exhibits, advertising, films, broadcasting and displays	261,500	273,493	194,851
(11) Office stationery, supplies, equipment and furnishings	407,800	662,723	406,052
(12) Materials and supplies	3,142,660	2,704,095	2,514,322
Buildings and works, including land—			
(13) Construction or acquisition	5,080,500	4,134,570	3,425,116
(14) Repairs and upkeep	553,800	345,433	296,830
(15) Rentals	130,600	121,828	70,391
Equipment—			
(16) Construction or acquisition	4,168,700	4,731,092	4,296,466
(17) Repairs and upkeep	960,400	998,608	830,162
(18) Rentals	1,229,450	1,181,399	978,833
(19) Municipal or public utility services	218,200	188,604	187,538

PUBLIC ACCOUNTS, 1967-68

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Fishing bounty, deep sea fisheries.....	159,843	159,843	159,540
Payments to universities.....	420,000	416,900	177,123
Assistance to producers of salted fish.....	550,000	550,000	491,846
Assistance in construction of fishing vessels.....	6,248,000	6,248,000	2,150,000
Sundry.....	1,750,000	1,713,398	1,125,484
	9,127,843	9,088,141	4,103,993
(21) Pensions, superannuation and other benefits.....	19,790	22,526	18,985
(22) All other expenditures.....	4,852,349	4,542,691	4,029,086
	53,354,742	52,163,656	41,883,878
(34) Less—estimated savings and recoverable items.....	452,000	422,674	412,527
Total.....	\$ 52,902,742	\$ 51,740,982	\$ 41,471,351

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	859,900	694,200
Accommodation—in this department's own buildings.....	957,000	938,000
Accounting and cheque issue services—Comptroller of the Treasury.....	398,700	325,200
Contributions to superannuation account—Treasury Board.....	1,211,400	761,400
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	223,600	181,300
Employee surgical-medical insurance premiums—Treasury Board.....	118,900	77,800
Employee compensation payments—Department of Labour.....	44,300	39,100
Carrying of franked mail—Post Office Department.....	16,600	17,200
	\$ 3,830,400	\$ 3,034,200

Payments of Damage Claims

Sundry claims, each under \$1,000.....	(25) \$ 2,784
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REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	378,414 27	484,557 19
B Privileges, licences and permits.....	297,916 77	290,548 12
C Proceeds from sales.....	163,287 11	154,456 94
D Services and service fees.....	3,349 99	7,317 76
E Refunds of previous years' expenditure.....	13,007 32	26,733 26
F Miscellaneous.....	103,013 22	55,985 26
Total.....	\$ 958,988 68	\$ 1,019,598 53

Details

Non-Tax Revenue—

A	Return on investments: Net profit from sale of seal skins transferred from working capital advance account.....	378,414
B	Privileges, licences and permits: Dragger licences, \$4,395; fishing licences, \$233,490; modus vivendi licences, \$879; oyster leases, \$5,444; trawler licences, \$4,258; rentals of dwellings to employees, \$49,451.....	297,917
The Department administers all tidal or sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity. “Modus Vivendi” licences were issued to 879 foreign fishing vessels to enable them to purchase supplies in Canadian ports. Oyster leases were issued in the Provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being \$467, \$3,301 and \$1,676 respectively.		
C	Proceeds from sales: Sale of fish from experimental fishing \$23,709; sale of fish (Valleyfield, Nfld. experimental fish plant) \$10,249; bait (Newfoundland) \$123,870; sale of oysters, spats, etc. \$5,056; sundries \$403.....	163,287
D	Services and service fees.....	3,350
E	Refunds of previous years’ expenditure.....	13,008
F	Miscellaneous: Fines and forfeitures, \$62,658; sundries \$40,355.....	103,013
Total.....		\$ 958,989

Certified correct.

A. W. H. NEEDLER
Deputy Minister of Fisheries.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	132,817	
Other.....	28,721	2,076
	161,538	2,076
Previous years—		
Collectible—		
Inter-departmental.....		32,799
Other.....	33,116	
	\$ 194,654	\$ 34,875

During the year, 5 items amounting to \$192 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.

Appendix 1

FUR SEAL SKIN WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	1968	1967		1968	1967
Balance in account.....	\$ 12,830	\$ 13,916	Working capital advance....	\$ 12,830	\$ 13,916

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	1,152,156	1,357,552
Cost of sales—		
Inventory.....	13,916	15,577
Cost incurred during the year.....	772,656	871,334
	786,572	886,911
Less: Inventory.....	12,830	13,916
	773,742	872,995
	\$ 378,414	\$ 484,557

Statement of Distribution of Surplus for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Net surplus on operation for the year.....	\$ 378,414	\$ 484,557
Transferred to Non-Tax Revenue.....	\$ 378,414	\$ 484,557

Appendix 2

FISHERIES PRICES SUPPORT BOARD WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures for the preceding year)

ASSETS

LIABILITIES

	<u>1968</u>	<u>1967</u>		<u>1968</u>	<u>1967</u>
Inventory.....	79,271	166,271	Working capital advance...	841,858	166,271
Deficit incurred—to be covered by future appropriation.....	762,587				
	<u>\$ 841,858</u>	<u>\$ 166,271</u>		<u>\$ 841,858</u>	<u>\$ 166,271</u>

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Newfoundland and Quebec Dried Cod Support Program (1964 Production)		
Additional handling and storage charges.....		680
Canned Mackerel for World Food Program		
Sales.....	118,285	17,714
Cost of sales—		
Inventory March 31, 1967.....	113,200	
Cost.....	10,640	
	<u>123,840</u>	<u>19,088</u>
Loss.....	5,555	1,374
Canned Mackerel (1967) Program		
Sales.....	75,522	
Cost of sales—		
Cost.....	112,110	
Inventory March 31, 1968.....	14,248	
	<u>97,862</u>	
Loss.....	22,340	
Lake Erie Yellow Perch Program		
Sales.....	381,447	138,592
Cost of sales—		
Inventory March 31, 1967.....	53,071	
Costs.....	916,934	
	<u>970,005</u>	
Inventory March 31, 1968.....	65,023	
	<u>904,982</u>	<u>138,592</u>
Loss.....	523,535	
Net loss on operations for the year.....	<u>\$ 551,430</u>	<u>\$ 2,054</u>

1967-68
PUBLIC ACCOUNTS

DEPARTMENT OF FORESTRY AND RURAL DEVELOPMENT

Details of
EXPENDITURES AND REVENUES

CONTENTS

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DEPARTMENT OF FORESTRY AND RURAL DEVELOPMENT

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
15· 2	Stat.	Minister of Forestry and Rural Development—Salary and motor car allowance..	16,999 92	16,999 92	16,999 92
15· 3	1	Departmental administration.....	1,714,500 00	1,566,740 73	1,288,243 97
15· 3	3	Construction of extension to research laboratory in Pointe Claire, Quebec....	253,000 00	252,053 56	749,442 28
FORESTRY					
15· 3	15	Administration, operation and maintenance.....	16,943,500 00	16,165,364 92	12,335,292 62
15· 6	20	Construction or acquisition of buildings, works, land and equipment.....	3,952,000 00	3,725,748 04	2,344,873 02
15· 7	23	Contributions to the provinces.....	1,750,001 00 22,645,501 00	1,068,120 08 20,959,233 04	8,750,425 66 23,430,591 30
RURAL DEVELOPMENT					
15· 8	25	Agricultural and Rural Development Act program, Rural Economic Development Rehabilitation Act program—Administration, operation and maintenance...	2,256,500 00	2,217,614 05	1,265,747 35
15· 9	30	Agricultural and Rural Development Act program and Maritime Marshland Rehabilitation Act program—Construction or acquisition of buildings, works, land and equipment.....	1,608,700 00	1,420,279 96	880,748 38
15·10	35	Payments in respect of projects and programs under the Agricultural and Rural Development Act.....	27,000,000 00	26,936,505 96	17,883,170 71
15·11	Stat.	Fund for Rural Economic Development—Project payments.....	6,110,369 22 36,975,569 22	6,110,369 22 36,684,769 19	20,029,666 44
CANADIAN LIVESTOCK FEED BOARD					
15·11	40	Administration and operation.....	186,000 00	154,262 12	
15·11	45	Freight assistance on western feed grains including assistance in respect of grain storage costs.....	22,000,000 00 22,186,000 00	21,428,489 01 21,582,751 13	20,975,554 68 20,975,554 68
GENERAL					
15·12	Stat.	Refunds of amounts credited to revenue in previous years.....	54 50	54 50	4 84
		Total.....	\$83,791,624 64	\$81,062,602 07	\$66,490,503 43

Salary of Minister, Hon M Sauvé, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon M Sauvé received travelling expenses of \$13,193 charged to Vote 1.

Vote 1 Departmental administration	1,714,500
Expenditures	\$ 1,566,741

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
	Salaries and wages.....	(1) 1,398,200	1,398,200	1,274,025
	Overtime.....	(1) 1,300	1,300	1,201
A	Professional and special services.....	(4) 45,700	18,200	13,696
	Other travelling and removal expenses.....	(5) 95,000	86,500	80,394
	Freight, express and cartage.....	(6) 5,200	4,000	3,962
	Postage.....	(7) 3,000	3,000	3,000
	Telephones and telegrams.....	(8) 25,800	25,300	24,176
	Publication of departmental reports and other material.....	(9) 11,800	13,700	10,583
	Advertising and films.....	(10) 16,500	16,500	15,160
	Office stationery, supplies, equipment and furnishings	(11) 52,900	82,700	78,868
	Materials and supplies.....	(12) 32,800	35,800	34,905
B	Acquisition of equipment.....	(16) 21,800	24,800	23,604
	Repairs and upkeep of equipment.....	(17) 1,900	2,400	2,400
	Sundries.....	(22) 2,600	2,100	767
		<u>\$ 1,714,500</u>	<u>\$ 1,714,500</u>	<u>\$ 1,566,741</u>

This vote was provided for the operation and maintenance of, and acquisition of equipment for, the offices of the Minister, the Deputy Minister and senior advisors, and for provision of administrative support activities of the Personnel Division, Administration Division and Information and Technical Services Division.

Revenue arising from the above expenditures amounted to \$255 and consisted of *Privileges, licences and permits*—\$29; *Proceeds from sales*—\$224; *Miscellaneous*—\$2.

- A Payments by services with individual payments of \$2,000 or over were:
Commissionaire services \$4,640—Canadian Corps of Commissionaires Ottawa \$4,640.
Press clipping services \$1,970.
Miscellaneous services \$7,086—J Scott Westmount Que \$2,909.
- B Consisted of: drafting equipment \$5,928, photographic equipment \$16,094, miscellaneous equipment \$1,582.

Vote 3 Construction of extension to research laboratory in Pointe Claire, Quebec, for use by the Pulp and Paper Research Institute of Canada	253,000
Expenditures	(13) \$ 252,054

FORESTRY

Vote 15 Administration, operation and maintenance including grants as detailed in the Estimates	16,943,500
Expenditures	\$ 16,165,365

Total revenue arising from the above expenditures amounted to \$234,396.

Expenditures included an ex-gratia payment of \$100 or over as follows:

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Reimbursement for the loss of personal effects in a fire at Black Sturgeon Lake field station.		
E Tikkanen.....	P.C. 1966-35/2375 December 22, 1966.....	\$ 394

Administration including grants as detailed in the Estimates

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 571,300	707,500	707,459
	Overtime.....	(1) 600	600	
A	Professional and special services.....	(4) 124,700	67,600	67,513
	Other travelling and removal expenses.....	(5) 215,800	210,200	175,878
	Freight, express and cartage.....	(6)	2,000	1,931
	Postage.....	(7)	1,000	922
	Telephones and telegrams.....	(8) 13,800	13,800	12,942
	Publication of departmental reports and other material.....	(9) 280,500	192,800	192,762
	Exhibits, advertising, films, broadcasting and displays.....	(10) 132,500	132,500	110,238
	Office stationery, supplies, equipment and furnishings.....	(11) 57,600	92,200	92,164
	Rental of data processing equipment.....	(11) 95,600	121,800	121,704
	Materials and supplies.....	(12) 9,600	9,600	706
	Memberships in scientific and other institutions.....	(20) 1,800	3,400	3,371
	Grants in aid of forestry research.....	(20) 340,000	340,000	338,806
	Grant to the Commonwealth Forestry Institute (£2,000).....	(20) 6,000	6,000	5,980
	Grant to Canadian Forestry Association.....	(20) 50,000	50,000	50,000
	Canada's share of the cost of developing a multilingual forestry terminology.....	(22) 12,900	12,900	5,350
B	Remuneration and expenses of the federal member of the Eastern Rockies Forest Conservation Board...	(22) 5,600	5,600	4,643
	Participation in F A O associate expert scheme or an alternative arrangement.....	(22) 100,000	100,000	
	Sundries.....	(22) 85,500	85,500	45,393
		\$ 2,103,800	\$ 2,155,000	\$ 1,937,762

This sub-vote was provided for the operation and maintenance of the Forestry Branch Headquarters including grants to the Canadian Forestry Association and the Commonwealth Forestry Institute and grants in aid of forestry research in universities and other scientific organizations in Canada.

Revenue arising from the above expenditures amounted to \$1,021 and consisted of *Privileges, licences and permits*—\$1,008; *Proceeds from sales*—\$3; *Services and service fees*—\$10.

A Payments by services with individual payments of \$2,000 or over were:

Consultant, advisory and research services \$30,000—Canadian Wood Council Ottawa \$30,000.

Scientific services \$27,803—Commonwealth Institute of Biological Control Belleville Ont \$27,803.

Miscellaneous services \$19,302.

B This expenditure represented the salary, travelling and other expenses of J D B Harrison.

Regional Research and Services

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 7,959,700	7,677,100	7,187,171
	Overtime.....	(1) 29,500	29,500	23,672
A	Professional and special services.....	(4) 237,100	181,500	181,475
	Travelling expenses—Research travel.....	(5) 377,100	377,100	374,586
	Other travelling and removal expenses.....	(5) 67,200	85,700	85,659
	Freight, express and cartage.....	(6) 12,000	12,500	12,440
	Postage.....	(7) 9,900	10,000	9,968
	Telephones and telegrams.....	(8) 57,800	72,300	72,213
	Publication of departmental reports and other material.....	(9) 7,700	7,700	1,814
	Advertising and films.....	(10) 3,300	3,300	147
	Office stationery, supplies, equipment and furnishings.....	(11) 160,300	182,900	182,805
	Rental of data processing equipment.....	(11) 9,300	9,300	2,298
	Fuel.....	(12) 46,400	59,900	59,851
	Other materials and supplies.....	(12) 328,300	411,700	411,662
	Repairs and upkeep of buildings and works.....	(14) 107,700	72,800	72,772
	Rental of buildings.....	(15) 5,800	5,800	5,241
	Repairs and upkeep of equipment.....	(17) 139,500	166,900	166,839
	Rental of equipment.....	(18) 87,200	63,900	51,423

		Estimates	Allotments	Expenditures
Municipal or public utility services.....	(19)	97,100	97,100	95,312
Memberships in scientific institutions.....	(20)	200	400	331
Unemployment insurance contributions.....	(21)	2,900	4,800	4,734
Sundries.....	(22)	19,200	25,400	25,386
		<u>\$ 9,765,200</u>	<u>\$ 9,557,600</u>	<u>\$ 9,027,799</u>

This sub-vote was provided for the operation and maintenance of facilities for, and the conduct of, forestry research and management of a regional or local nature at the seven regional establishments and ancillary field stations and laboratories of the Forestry Branch throughout Canada.

Revenue arising from the above expenditures amounted to \$204,170 and consisted of *Privileges, licences and permits* \$176,559—living accommodation and services \$27,479, timber permits \$148,877, sundries \$203; *Proceeds from sales* \$27,083—timber and cordwood \$25,615, sundries \$1,468; *Services and service fees*—\$433; *Miscellaneous*—\$95.

A Payments by services with individual payments of \$2,000 or over were:

Analyst fees \$2,275.

Cleaning and char services \$52,292—Canadian Building Maintenance Ltd Victoria \$11,990, Capital Window Cleaners (1964) Ltd Fredericton \$8,195, Day Lite Window Cleaning and Janitor Service Ltd Sault Ste Marie Ont \$14,019, Department of Lands and Forests Toronto \$10,988, Nation-wide Interior Maintenance Co Ltd Montreal \$7,100.

Commissionaire services \$27,548—Canadian Corps of Commissionaires Ottawa \$27,548.

Real estate services \$4,200—Beaver Lake Nursery Victoria \$4,200.

Scientific services \$14,062—Fraser Companies Limited Edmunston N B \$2,317, Horton Forestry Services Ltd Stouffville Ont \$3,606, Department of Lands and Forests Edmonton \$2,414, MacMillan, Bloedel and Powell River Limited Vancouver \$2,140, North Western Pulp & Power Ltd Hinton Alta \$3,585.

University fees \$15,306—Cornell University Ithaca NY USA \$2,052.

Miscellaneous services \$65,792.

Research Institutes

		Estimates	Allotments	Expenditures
	(1)	4,163,900	4,310,300	4,310,275
	(1)	24,700	24,700	22,182
A Professional and special services.....	(4)	140,000	75,600	75,588
Travelling expenses—Research travel.....	(5)	150,300	84,500	84,427
Other travelling and removal expenses.....	(5)	50,900	57,700	57,647
Freight, express and cartage.....	(6)	9,800	10,500	10,465
Postage.....	(7)	1,700	1,900	1,848
Telephones, telegrams and other communication services.....	(8)	25,900	49,700	49,619
Publication of departmental reports and other material.....	(9)	8,200	8,200	7,532
Advertising and films.....	(10)	300	300	243
Office stationery, supplies, equipment and furnishings	(11)	128,700	144,100	144,085
Fuel.....	(12)	23,000	32,600	32,569
Other materials and supplies.....	(12)	186,100	260,900	260,882
Repairs and upkeep of buildings and works.....	(14)	36,600	36,600	15,243
Rental of buildings.....	(15)	300	2,800	2,715
Repairs and upkeep of equipment.....	(17)	48,000	49,400	49,393
Rental of equipment.....	(18)	15,800	13,600	8,187
Municipal or public utility services.....	(19)	53,100	57,900	57,803
Memberships in scientific institutions.....	(20)	300	500	456
Unemployment insurance contributions.....	(21)	1,900	3,400	3,364
Sundries.....	(22)	5,000	5,700	5,281
		<u>\$ 5,074,500</u>	<u>\$ 5,230,900</u>	<u>\$ 5,199,804</u>

This sub-vote was provided for the operation and maintenance of facilities for, and the conduct of, forestry research and management services of a broad national character at the Petawawa forest experiment station, the forest products laboratories at Vancouver and Ottawa, the insect pathology research institute in Sault Ste Marie and four other institutes at Ottawa.

	Estimates	Allotments	Expenditures
Revenue arising from the above expenditures amounted to \$29,205 and consisted of <i>Privileges, licences and permits</i> —\$2,355; <i>Proceeds from sales</i> \$23,549—timber and cordwood \$22,400, sundries \$1,149; <i>Services and service fees</i> —\$3,281; <i>Miscellaneous</i> —\$20.			
A Payments by services with individual payments of \$2,000 or over were:			
<i>Cleaning and char services</i> \$12,393—Commercial Building Maintenance Ltd Vancouver \$11,090.			
<i>Commissionaire services</i> \$10,918—Canadian Corps of Commissionaires Ottawa \$10,918.			
<i>Consultant, advisory and research services</i> \$4,725—R C Hosie Fort Lauderdale Fla U S A \$4,114.			
<i>Engineering and related services</i> \$2,956.			
<i>Protection services</i> \$1,800.			
<i>Real estate services</i> \$2,069—Jensen and Johnsen Landscape Contractors Ltd Vancouver \$2,069.			
<i>Scientific services</i> \$2,847—Department of Lands and Forests Toronto \$2,227.			
<i>University, technical institute and college fees</i> \$1,639.			
<i>Miscellaneous services</i> \$40,966—Skyway Air Services Ltd Abbotsford B C \$4,500.			

Total Vote 15.....	\$ 16,943,500	\$ 16,943,500	\$ 16,165,365
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The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Salaries, wages and overtime.....	12,749,700	12,250,759
Administration.....	1,446,900	1,230,303
Regional Research and Services.....	1,851,000	1,816,956
Research Institutes.....	895,900	867,347
	\$ 16,943,500	\$ 16,165,365

Vote 20 Construction or acquisition of buildings, works, land and equipment.....	3,952,000
Expenditures.....	\$ 3,725,748

Administration

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land.. (13)	50,000	50,000	
Construction or acquisition of equipment..... (16)	500	500	292
	\$ 50,500	\$ 50,500	\$ 292

Regional Research and Services

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land..... (13)	1,815,700	1,062,700	891,364
B Construction or acquisition of equipment..... (16)	716,200	731,200	731,098
	\$ 2,531,900	\$ 1,793,900	\$ 1,622,462

A Included: purchase of land \$8,000—E C Banfield Stephenville Crossing Nfld \$8,000; consultant fees \$2,309—J L Richards and Associates Ottawa \$2,309.

B Included: camp equipment \$6,945, fire fighting equipment \$7,445, furniture \$19,362, heating equipment \$15,666, photographic equipment \$14,290, scientific equipment \$297,870, transportation equipment \$294,890, miscellaneous equipment \$74,630.

Research Institutes

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works, and land.....	(13) 685,800	1,323,800	1,323,655
B	Construction or acquisition of equipment.....	(16) 683,800	783,800	779,339
		\$ 1,369,600	\$ 2,107,600	\$ 2,102,994

A Included consultant fees \$22,934—J L Richards and Associates Ottawa \$22,934.

B Included: furniture \$5,224, house furnishings \$80,764, photographic equipment \$5,736, scientific equipment \$492,808, transportation equipment \$62,406, miscellaneous equipment \$132,400.

Total Vote 20.....	\$ 3,952,000	\$ 3,952,000	\$ 3,725,748
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The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Construction or acquisition of buildings, works and land—		
St John's—laboratory office building.....	8,000	791
Fredericton—laboratory office building.....	25,300	443
Acadia N B—Forest Experiment Station New Brunswick—station development..	65,200	59,982
Quebec—extension to laboratory office building.....	150,000	126,020
Sault Ste Marie Ont—regional laboratory office building and Insect Pathology Research Institute extension.....	110,000	82,923
Winnipeg—laboratory office building.....	5,000	
Edmonton—laboratory office building.....	90,000	80,023
*Contract: Diamond-Clarke & Associates \$280,000, expenditures \$79,728.		
Petawawa Forest Experiment Station—purchase of land.....	20,000	
Central sewage plant.....	236,000	227,508
*Contracts: (1966-67) Carl J Lehman and Sons Limited \$207,760, expenditures \$15,917, to date \$207,760 (final); M Sullivan and Son Ltd \$217,278, expenditures \$204,573 including holdbacks \$10,229.		
Vancouver—laboratory office building extension.....	15,000	27
Victoria—laboratory office building extension.....	10,000	6,705
Petawawa Forest Experiment Station—station development.....	64,000	63,151
Kananaskis Forest Experiment Station—station development.....	247,500	244,972
*Contract: Celtic Construction Ltd \$240,714, expenditures \$240,714 including holdbacks \$4,070.		
Purchase of property—Lotbiniere Que.....	55,000	1,074
Central research forest.....	780,000	773,454
Miscellaneous minor programs.....	555,500	547,946
	2,436,500	2,215,019
Construction or acquisition of equipment.....	1,515,500	1,510,729
	\$ 3,952,000	\$ 3,725,748

*Awarded through the Department of Public Works.

Vote 23 Contributions to the provinces in the amounts and subject to the terms specified in the details of Estimates.....	1,750,000
Vote 23c.....	1
	1,750,001
Expenditures.....	\$ 1,068,120

Contribution to the Province of New Brunswick for assistance in a program designed to combat the spruce budworm infestation in accordance with an agreement entered into by Canada and the province

	Estimates	Allotments	Expenditures
Contributions..... (20)\$	600,000	\$ 600,000	\$ 326,110

Expenditures to date under this program were \$7,109,666.

Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forest resources and to carry out land capability studies in accordance with an agreement between Canada and the province

	Estimates	Allotments	Expenditures
Contributions.....	(20)\$ 1,000,000	\$ 1,000,000	\$ 673,635

Contribution to the Province of British Columbia for assistance in a program designed to combat the balsam woolly aphid infestation in accordance with an agreement to be entered into by Canada and the province

	Estimates	Allotments	Expenditures
Contributions.....	(20)\$ 105,001	\$ 105,001	\$ 34,391

Expenditures to date under this program were \$152,013.

Contribution to the Province of Quebec for assistance in a program designed to combat the jack-pine sawfly infestation, in accordance with an agreement to be entered into by Canada and the province

	Estimates	Allotments	Expenditures
Contributions.....	(20)\$ 45,000	\$ 45,000	\$ 33,984
Total Vote 23.....	\$ 1,750,001	\$ 1,750,001	\$ 1,068,120

RURAL DEVELOPMENT

Vote 25 Agricultural and Rural Development Act program, Rural Economic Development Act program and Maritime Marshland Rehabilitation Act program—Administration, operation and maintenance.....

2,256,500

Expenditures..... **\$ 2,217,614**

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 1,191,100	1,156,100	1,133,079
Overtime.....	(1) 3,100	3,100	2,960
Professional and special services.....	(4) 10,000	5,800	5,627
Travelling and removal expenses.....	(5) 172,000	221,300	221,236
Freight, express and cartage.....	(6) 1,300	1,600	1,547
Postage.....	(7) 800	1,100	1,026
Telephones and telegrams.....	(8) 25,000	42,400	42,386
Publication of departmental reports and other material.....	(9) 212,000	109,700	109,669
A Advertising and films.....	(10) 350,000	293,200	293,112
Office stationery, supplies, equipment and furnishings	(11) 43,500	83,000	82,949
Materials and supplies.....	(12) 32,000	34,000	33,919
Repairs and upkeep of works.....	(14) 90,000	151,700	151,631
Repairs and upkeep of equipment.....	(17) 20,000	21,400	21,305
Memberships.....	(20) 200		
Unemployment insurance contributions.....	(21) 1,500	2,400	2,306
B Canadian council on rural development.....	(22) 100,000	122,000	107,233
Sundries.....	(22) 4,000	7,700	7,629
	\$ 2,256,500	\$ 2,256,500	\$ 2,217,614

This vote was provided for the staff and operating expenses in administering projects and programs under the Agricultural and Rural Development Act dated June 22, 1961 and the General Agreement approved by Order in Coun-

cil P.C. 1962-1291 dated September 14, 1962 and the new Federal-Provincial Rural Development Agreement approved by Order in Council P.C. 1965-615 dated April 2, 1965 and in the administration of research projects and other activities under this program and also for the administration of Canada's responsibility under the Maritime Marshland Rehabilitation Act dated June 30, 1948 and individual agreements with the provinces concerned and for the administration of the Fund for Rural Economic Development.

A Contract: Inter-Canada Advertising Agency Limited for nationwide advertising campaign in newspapers and television to promote A R D A programs \$208,346, expenditures \$208,346 (final).

B The following members of the Canadian Council on Rural Development were paid per diem rates of \$50: H C Abell, W Anderson, R Atkinson, H R Baker, C E Belzile, J M Bentley, A E Berry, T R Carter, W H Clark, W Coates, G J Cummings, L Dorais, G Fortin, J L Fryer, D Kirk, F X Legare, J N MacNeil, G G O'Brien, A C Parks, P Y Pepin, J P Plante, C W Portal-Foster, R R Raynauld, N R Richards, T J Rutherford, R W Siemens, R L Small, H Van Vliet, F A Wade, J S White.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Salaries, wages and overtime.....	1,159,200	1,136,040
Administration.....	740,400	724,975
Atlantic region.....	313,650	313,354
Western region.....	43,250	43,245
	<u>\$ 2,256,500</u>	<u>\$ 2,217,614</u>

Vote 30 Agricultural Rehabilitation and Development Act program and Maritime Marshland Rehabilitation Act program—Construction or acquisition of buildings, works, land and equipment, including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Province of New Brunswick of the cost of the Petitcodiac river dam project.....

1,608,700

\$ 1,420,280

Expenditures.....

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land..... (13)	2,161,600	2,280,600	2,098,086
A Construction or acquisition of equipment..... (16)	33,800	107,300	89,727
	<u>2,195,400</u>	<u>2,387,900</u>	<u>2,187,813</u>
Less—amount recoverable from the Province of New Brunswick on account of the Petitcodiac river dam project..... (34)	586,700	779,200	767,533
	<u>\$ 1,608,700</u>	<u>\$ 1,608,700</u>	<u>\$ 1,420,280</u>

A Included: boat and marine equipment \$525; measuring, controlling, laboratory, medical and optical equipment \$13,936; photographic equipment \$9,139; transportation equipment \$39,894.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Construction or acquisition of buildings, works and land—		
Special projects—Avon river dam.....	163,500	
Major projects—Nova Scotia.....	350,000	346,883
Other projects—Nova Scotia.....	361,000	357,563
Major projects—New Brunswick (Petitcodiac).....	1,062,500	1,050,833
Other projects—New Brunswick.....	343,600	342,807
	<u>2,280,600</u>	<u>2,098,086</u>
Construction or acquisition of equipment.....	107,300	89,727
	<u>2,387,900</u>	<u>2,187,813</u>
Less—amount recoverable from Province of New Brunswick.....	779,200	767,533
	<u>\$ 1,608,700</u>	<u>\$ 1,420,280</u>

Vote 35 Payments in respect of projects and programs under the Agricultural and Rural Development Act, and payments to provinces pursuant to agreements entered into under that Act.....	22,000,000
Vote 35c.....	5,000,000
	27,000,000
Expenditures.....	\$ 26,936,506

	Estimates	Allotments	Expenditures
A Contributions to provinces..... (20)	21,000,000	19,400,000	19,393,485
B Other payments..... (22)	6,000,000	7,600,000	7,543,021
	\$ 27,000,000	\$ 27,000,000	\$ 26,936,506

This vote was provided for contributions to the provinces in a joint federal-provincial program pursuant to the General Agreement approved by Order in Council P.C. 1962-1291, dated September 14, 1962 and the new Federal-Provincial Rural Development Agreement approved by Order in Council P.C. 1965-615, April 2, 1965; and for research study and investigation undertaken directly by the Minister pursuant to the Agricultural Rehabilitation and Development Act.

Revenue arising from the above expenditures amounted to \$2,023 and consisted of *Proceeds from sales*—\$2,000; *Services and service fees*—\$23.

A Expenditures by provinces were as follows:

Newfoundland.....	427,226
Nova Scotia.....	1,528,749
Prince Edward Island.....	333,125
New Brunswick.....	1,198,723
Quebec.....	4,714,783
Ontario.....	5,282,737
Manitoba.....	899,014
Saskatchewan.....	2,060,248
Alberta.....	1,629,589
British Columbia.....	1,319,291
	\$ 19,393,485

B Included the following payments in connection with federal research projects—*Aerial photography interpretation*: Spartan Air Services Limited Calgary Alta \$3,506, R C Thurber and Associates Ltd Victoria \$2,763; *Analysts fees*: McGill University Montreal \$4,582, J Russell Ottawa \$2,095; *Consultant fees*: Dymene Corporation Limited Montreal \$76,386, A Leahey Ottawa \$3,381, W Packman Ottawa \$3,498, A T Pearson Ottawa \$12,519, Pierre-Yves Pepin Montreal \$14,161, Renewable Resources Consulting Services Ltd Montreal \$4,900, R St Louis Danville Que \$12,556; *Instructors services*: D M Connor Ottawa \$6,415; *Research projects*: A B T Associates Incorporated Cambridge Mass U S A \$62,000, J G Bellemare Montreal \$5,300, C K Campbell Vancouver \$7,000, The Canadian Centre for Community Studies Ottawa \$9,425, M C Coligado College Station Texas U S A \$5,000, B Esterez Montreal \$7,525, G Gagnon Montreal \$10,989, W W Graham Ottawa \$2,400, Maurice Houle and Associates Inc Montreal \$23,919, Kates, Peat, Marwick and Company Toronto \$50,000, W MacKenzie Hamilton Ont \$5,405, McGill University Montreal \$61,625, R S Rodds Guelph Ont \$3,520, E Stack Bronxville N Y U S A \$3,020, R F Tomlinson Ottawa \$27,521, E L Ward Toronto \$12,809, J Wright Ottawa \$5,716.

Contracts: (a) Central Data Processing Service Bureau for machine rental and clerical time, computer time for development and operation of government information system of Canada Land Inventory \$400,000, expenditures \$309,222; (b) Dymene Corporation Limited for pre-implementation of a pilot project of assistance to marginal dairy farmers \$158,000, expenditures \$123,000 including holdbacks \$4,604; (c) Gerber Scientific Instrument Company for the purchase of a graphic output device \$410,411, expenditures \$113,271; (d) International Business Machines Company Limited for purchase of drum scanning unit and hire of contractor to prepare and deliver programs and associated materials for the Canada Land Inventory \$399,046, expenditures \$399,046 (final); (e) (1965-66) Spartan Air Services for developing an inventory for data processing system \$450,000, expenditures \$13,227, to date \$252,405.

Fund for Rural Economic Development—Project payments, c. 42, 1966-67..... (20) \$ 6,110,369

The Fund for Rural Economic Development provides a means of financing and carrying out certain comprehensive rural area development programs. It is aimed at rural areas where the roots of economic and social stagnation go so deep that the normal programs of government for rural areas and rural people cannot be expected to bring about a rapid improvement. These are the areas that are held down by the self-perpetuating evils of poverty, lack of social capital and development, and inadequate education.

During the fiscal year 1967-68 agreements were entered into with the provinces and expenditures were as follows:

New Brunswick		
Mactaquac Area Agreement.....		1,800,803
Northeast New Brunswick Agreement.....		2,483,404
Manitoba		
Interlake Area Agreement		
Provincial claims.....	1,750,985	
Unexpended advance.....	75,177	1,826,162
Total.....		\$ 6,110,369

Details of expenditures are shown as an appendix to this section.

CANADIAN LIVESTOCK FEED BOARD

Vote 40 Administration and operation.....	156,000
Vote 40c.....	30,000
	186,000
Expenditures.....	\$ 154,262

		Estimates	Allotments	Expenditures
Salaries.....	(1)	109,500	109,500	90,997
Professional and special services.....	(4)	7,000	7,000	2,228
Travelling and removal expenses.....	(5)	25,500	21,500	16,940
Freight, express and cartage.....	(6)	100	100	37
Postage.....	(7)	500	500	47
Telephones and telegrams.....	(8)	5,000	5,000	4,951
Publication of reports and other material.....	(9)	2,000	2,000	1,878
Advertising and publicity.....	(10)	3,000	10,000	9,555
Office stationery, supplies, equipment and furnishings....	(11)	25,400	22,400	21,826
Sundries.....	(22)	8,000	8,000	5,803
		\$ 186,000	\$ 186,000	\$ 154,262

This vote was provided for expenditures in connection with the administration of the Livestock Feed Assistance Act. Section 3 of the Act provides for the establishment of a board to be known as the Canadian Livestock Feed Board which is to consist of not less than three nor more than five members appointed by the Governor in Council and section 15 of the Act provides for a committee to be known as the Canadian Livestock Feed Board Advisory Committee consisting of not less than five nor more than seven members each of whom shall also be appointed by the Governor in Council.

The Livestock Feed Assistance Act was given Royal assent on November 17, 1966, with the board being appointed April 6, 1967. This is the first year of operations for the Canadian Livestock Feed Board.

Vote 45 Freight assistance on western feed grains including assistance in respect of grain storage costs in accordance with the terms and conditions prescribed by the Governor in council.....	22,000,000
Expenditures.....	(20) \$ 21,428,489

This vote was provided for payment of transportation assistance on feed grains for feed for livestock in Eastern Canada and British Columbia and storage costs on wheat, oats and barley stored in Eastern Canada in vessels approved by the board. The purpose of these programs is to ensure a fair equalization of feed grain prices in Eastern Canada and in British Columbia, and to ensure that adequate feed grains are available to meet the needs of livestock feeders.

The following is a statement of expenditures since the start of the board's operations:

	1967-68
Transportation assistance—	
Grain shipped to	
Eastern Canada.....	18,588,065
British Columbia.....	2,751,515
	21,339,580
Refunds credited to Non-Tax Revenue—Refunds of previous years' expenditure.....	77,312
	21,262,268
Storage assistance.....	88,909
	\$ 21,351,177

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22) \$ 55
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Statement of Expenditures by Standard Objects

DEPARTMENT	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	15,358,400	14,677,025	11,465,145
(2) Civilian allowances.....	2,000	2,000	2,000
(4) Professional and special services.....	557,500	343,900	265,063
(5) Travelling and removal expenses.....	1,128,300	1,079,827	788,710
(6) Freight, express and cartage.....	28,300	30,345	25,208
(7) Postage.....	15,400	16,763	13,168
(8) Telephones, telegrams and other communication services..	148,300	201,335	176,332
(9) Publication of departmental reports and other material....	520,200	322,360	227,030
(10) Exhibits, advertising, films, broadcasting and displays.....	502,600	418,900	139,069
(11) Office stationery, supplies, equipment and furnishings.....	547,900	704,873	377,826
(12) Materials and supplies.....	658,200	834,493	575,272
Buildings and works, including land—			
(13) Construction or acquisition.....	4,966,100	4,565,158	2,645,285
(14) Repairs and upkeep.....	234,300	239,646	241,447
(15) Rentals.....	6,100	7,957	4,717
Equipment—			
(16) Construction or acquisition.....	1,456,100	1,624,060	1,349,109
(17) Repairs and upkeep.....	209,400	239,937	188,959
(18) Rentals.....	103,000	59,610	64,976

DEPARTMENT OF FORESTRY AND RURAL DEVELOPMENT

15-13

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(19) Municipal or public utility services.....	150,200	153,115	153,440
(20) Contributions, grants, subsidies etc., not included elsewhere	29,258,870	26,970,919	22,596,554
(21) Pension, superannuation and other benefits.....	6,300	10,404	6,715
(22) All other expenditures.....	6,334,855	7,744,757	4,208,924
	62,192,325	60,247,384	45,514,949
(34) <i>Less</i> —estimated savings and recoverable items.....	586,700	767,533	
	61,605,625	59,479,851	45,514,949

CANADIAN LIVESTOCK FEED BOARD

(1) Civil salaries and wages.....	109,500	90,997	
(4) Professional and special services.....	7,000	2,228	
(5) Travelling and removal expenses.....	25,500	16,940	
(6) Freight, express and cartage.....	100	37	
(7) Postage.....	500	47	
(8) Telephones, telegrams and other communication services..	5,000	4,951	
(9) Publication of departmental reports and other material....	2,000	1,878	
(10) Exhibits, advertising, films, broadcasting and displays....	3,000	9,555	
(11) Office stationery, supplies, equipment and furnishings....	25,400	21,826	
(20) Contributions, grants, subsidies, etc., not included elsewhere	22,000,000	21,428,489	20,975,554
(22) All other expenditures.....	8,000	5,803	
	22,186,000	21,582,751	20,975,554
Total.....	\$ 83,791,625	\$ 81,062,602	\$ 66,490,503

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	588,800	609,800
Accommodation—in this department's own buildings.....	511,500	504,400
Accounting and cheque issue services—Comptroller of the Treasury.....	289,700	235,400
Contributions to superannuation account—Treasury Board.....	857,100	443,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	116,000	98,600
Employee surgical-medical insurance premiums—Treasury Board.....	75,900	42,900
Employee compensation payments—Department of Labour.....	17,200	14,100
Carrying of franked mail—Post Office Department.....	29,800	22,000
	\$ 2,486,000	\$ 1,971,000

Payments of Damage Claims

	Amount
Sundry claims each under \$1,000 (16).....	\$ 3,122

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	179,951 16	151,641 06
B Proceeds from sales.....	52,858 67	28,312 63
C Services and service fees.....	3,746 75	4,553 79
D Refunds of previous years' expenditure.....	98,588 54	64,262 95
E Miscellaneous.....	116 56	18 27
Total.....	\$ 335,261 68	\$ 248,788 70

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Living accommodation and services \$28,139; timber permits \$150,602; sundries \$1,210.....		179,951
B Proceeds from sales: Timber and cordwood \$48,015; uniforms \$953; wood specimens \$1,149; sundries \$2,742.....		52,859
C Services and service fees: Laboratory tests and analyses \$3,281; transportation of school children \$338; sundries \$128.....		3,747
D Refunds of previous years' expenditure: Refund in connection with freight assistance on western feed grains and grain storage costs \$77,312; sundries \$21,276.....		98,588
E Miscellaneous.....		117
Total.....	\$	335,262

Certified correct.

L. E. COUILLARD

*Deputy Minister of Forestry
and Rural Development.*Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....		
Other.....	2,952	11,349
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	1,911	1,552
Uncollectible.....	239	215
	2,150	1,767
	\$ 5,102	\$ 13,116

Appendix 1

MARITIME MARSHLAND REHABILITATION
ADMINISTRATION STORES ACCOUNT

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	1968	1967		1968	1967
Inventory, at cost.....	16,216	14,615	Working Capital Advance.....	16,235	14,621
Deficit.....	19	6			
	<u>\$ 16,235</u>	<u>\$ 14,621</u>		<u>\$ 16,235</u>	<u>\$ 14,621</u>

Statement of Working Capital Advance Account
for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance, inventory, at beginning of year.....	\$ 14,615	\$ 11,639
Increase or decrease (—) in inventory during the year.....	1,614	3,252
Net profit or loss (—) for the year.....	—13	—6
	<u>16,216</u>	<u>14,615</u>
Balance, inventory at end of year.....	<u>16,216</u>	<u>14,615</u>

NOTE.—The debit balance in this account at any time not to exceed \$500,000 (\$300,000 in 1966).

Statement of Profit and Loss for the year ended
March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	\$ 9,214	\$ 10,765
Cost of sales—		
Inventory at beginning of year.....	14,615	11,369
Costs incurred during the year.....	10,828	14,017
	<u>25,443</u>	<u>25,386</u>
Inventory at end of year.....	—16,216	—14,615
	<u>9,227</u>	<u>10,771</u>
Net profit or loss (—) for the year.....	<u>—13</u>	<u>—6</u>

Appendix 2

FUND FOR RURAL ECONOMIC DEVELOPMENT

Statement of Transactions for the year ending
March 31, 1968

	Approved program	Expenditure
New Brunswick		
Mactaquac Area Agreement		
Land bank.....	244,824	244,825
Recreation.....	1,715,076	1,472,965
Administration.....	112,234	83,013
	<u>2,072,134</u>	<u>1,800,803</u>
Northeast New Brunswick Agreement		
Counselling.....	67,895	68,646
Fisheries development.....	575,250	119,305
Transportation.....	1,200,000	660,704
Administration and information.....	340,000	234,749
Implementation grant.....	1,400,000	1,400,000
	<u>3,583,145</u>	<u>2,483,404</u>
	5,655,279	4,284,207
Manitoba		
Interlake Area Agreement		
Administration and information.....	40,000	37,223
Manpower training.....	94,500	67,233
Manpower (corps) training.....	157,500	106,635
Program evaluation.....	4,000	
Land development.....	56,250	24,938
Water control.....	600,000	547,238
Roads.....	960,000	724,823
Management education.....	93,750	76,983
Recreation.....	240,000	143,784
Land acquisition.....	90,000	11,164
Community affairs.....	12,750	10,964
Industrial park.....	10,000	
Unexpended advance.....		75,177
	<u>2,358,750</u>	<u>1,826,162</u>
	<u>\$ 8,014,029</u>	<u>\$ 6,110,369</u>

1967-68

PUBLIC ACCOUNTS

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

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Details of

EXPENDITURES

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
16·2	Stat.	Salary of the Governor General.....	46,503 71	45,265 15
16·2	Stat.	Salaries of the Lieutenant-Governors of the Provinces.....	181,999 80	181,999 80
16·2	1	Office of the Secretary to the Governor General.....	612,600 00	415,966 12
16·3	5	To authorize reimbursement to the Lieutenant-Governors of the costs of travelling and hospitality.....	145,000 00	130,771 65
		Total.....\$	986,103 51	\$ 774,002 72

Salary of the Governor General, Governor General's Act, c. 139, R.S..... (1) \$ 46,504

The above amount was paid to His Excellency The Right Honourable Roland Michener for the period April 17, 1967 to March 31, 1968.

Salaries of the Lieutenant-Governors of the Provinces, Salaries Act, c. 243, R.S., as amended..... (1) \$ 182,000

Payments to Lieutenant-Governors are shown in the statement following Vote 5.

Vote 1	Office of the Secretary to the Governor General.....	540,600
Vote 1c.....		52,000
Transfer from Treasury Board Vote 5 contingencies.....		20,000
	Expenditures.....	612,600
		\$ 598,974

	Estimates	Allotments	Expenditures
A	Salaries and wages..... \$ 365,500		
	Transfer from Treasury Board Vote 5 contingencies..... 20,000		
	(1)	385,500	385,000
B	Allowance..... (2)	72,000	72,000
	Professional and special services..... (4)		1,000
	Travelling expenses..... (3)	28,000	28,000
	Freight, express and cartage..... (6)	200	200
	Postage..... (7)	900	900
	Telephones and telegrams..... (8)	35,000	35,000

		Estimates	Allotments	Expenditures
Press announcements.....	(10)	6,600	6,600	5,653
Office stationery, supplies and equipment.....	(11)	22,000	28,000	27,254
Materials and supplies.....	(12)	52,000	52,300	44,795
Acquisition of equipment.....	(16)	6,000		
Repairs and upkeep of equipment.....	(17)	1,500	1,900	1,874
Pension, superannuation and other benefits.....	(21)	100	100	
Sundries.....	(22)	2,800	1,600	1,208
		<u>\$ 612,600</u>	<u>\$ 612,600</u>	<u>\$ 598,974</u>

A Aides-de-camp were paid \$4,300.

B This allowance was paid to His Excellency The Right Honourable Roland Michener.

Vote 5 To authorize reimbursement to the Lieutenant-Governors of the Provinces of Canada of the costs of travelling and hospitality incurred in the exercise of their duties up to a maximum per annum for each as detailed in the Estimates.....	145,000
Expenditures.....	(2) <u>\$ 132,389</u>

Payments to Lieutenant-Governors under authority of the statutory item shown above and this vote were as follows:

Name	Lieutenant-Governor of the Province of:	Salary	Cost of travelling and hospitality
The Hon F O'Dea.....	Newfoundland.....	18,000	12,000
The Hon H P MacKeen.....	Nova Scotia.....	18,000	12,000
The Hon W J MacDonald.....	Prince Edward Island.....	16,000	10,000
The Hon J B McNair.....	New Brunswick.....	15,000	10,000
Apr. 1, 1967 to Jan. 31, 1968			
The Hon Wallace S Bird.....	New Brunswick.....	3,000	
Feb. 1 to Mar. 31, 1968			
The Hon Hugues Lapointe.....	Quebec.....	20,000	18,000
The Hon W E Rowe.....	Ontario.....	20,000	18,000
The Hon Richard S Bowles.....	Manitoba.....	18,000	15,000
The Hon R L Hanbidge.....	Saskatchewan.....	18,000	15,000
The Hon J W MacEwan.....	Alberta.....	18,000	4,389
The Hon George R Pearkes.....	British Columbia.....	18,000	18,000
		<u>\$ 182,000</u>	<u>\$ 132,389</u>

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	614,004	612,827	516,237
(2) Civilian allowances.....	217,000	204,389	202,772
(4) Professional and special services.....		716	
(5) Travelling and removal expenses.....	28,000	26,926	12,702
(6) Freight, express and cartage.....	200	92	
(7) Postage.....	900	844	684
(8) Telephones, telegrams and other communication services..	35,000	33,289	23,600
(10) Exhibits, advertising, films, broadcasting and displays....	6,600	5,653	417
(11) Office stationery, supplies, equipment and furnishings....	22,000	27,254	13,434
(12) Materials and supplies.....	52,000	44,795	2,548
Equipment—			
(16) Construction or acquisition.....	6,000		
(17) Repairs and upkeep.....	1,500	1,874	718
(21) Pensions, superannuation and other benefits.....	100		
(22) All other expenditures.....	2,800	1,208	891
Total.....	<u>\$ 986,104</u>	<u>\$ 959,867</u>	<u>\$ 774,003</u>

**Estimated Value of Major Services not Included
in this Department's Appropriations**

	<u>1967-68</u>	<u>1966-67</u>
Accounting and cheque issue services—Comptroller of the Treasury	3,300	2,300
Contributions to superannuation account—Treasury Board	12,800	7,900
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board	3,800	1,700
Employee surgical-medical insurance premiums—Treasury Board	1,500	800
Employee compensation payments—Department of Labour	100	
Carrying of franked mail—Post Office Department	3,200	2,900
	<u>\$ 24,700</u>	<u>\$ 15,600</u>

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
17· 3	Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	16,999 92	16,999 92	16,999 92
ADMINISTRATION					
17· 3	1	Departmental administration.....	2,299,800 00	2,290,260 97	1,911,608 84
17· 3	3	Contribution to the Province of Alberta.....	77,580 00	58,787 08	
			2,377,380 00	2,349,048 05	1,911,608 84
INDIAN AFFAIRS					
17· 4	5	Administration, operation and maintenance...	90,234,700 00	90,081,382 02	77,326,673 26
17· 8	10	Construction or acquisition of buildings, works, land and equipment.....	33,913,000 00	31,875,377 34	26,804,810 80
17·13	Stat.	Indian annuities and miscellaneous pensions...	552,563 00	552,563 00	513,913 50
17·13	Stat.	Write-off of active assets.....	7,327 74	7,327 74	4,845 74
			124,707,590 74	122,516,650 10	104,650,243 30
NORTHERN PROGRAM					
17·13	20	Administration, operation and maintenance...	36,128,679 00	36,018,385 15	30,354,423 45
17·20	21	Reimbursement of northern administration revolving fund.....	24,514 00	24,513 94	
17·20	25	Construction or acquisition of buildings, works, land and equipment.....	21,614,801 00	21,386,605 48	18,498,172 77
17·24	30	Northern mineral assistance grants.....	6,500,001 00	2,792,943 06	
17·24	32	To authorize interim payments to the Governments of the Yukon Territory and the Northwest Territories including payments in respect of the amortization of outstanding loans....	9,500,000 00	9,276,087 28	
17·25	33	Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance	270,780 00	93,821 08	3,301,457 00
17·25	34	Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance..	1 00		3,051,501 02
			74,038,776 00	69,592,355 99	55,205,554 24
CONSERVATION					
17·25	35	Administration, operation and maintenance...	20,245,000 00	19,433,070 68	16,813,242 16
17·30	36	Reimbursement of the national and historic parks revolving fund.....	59,267 00	59,267 00	
17·30	40	Construction or acquisition of buildings, works, land and equipment.....	19,936,100 00	17,224,190 51	18,741,686 34
			40,240,367 00	36,716,528 19	35,554,928 50
GENERAL					
17·34	Stat.	Refunds of amounts credited to revenue in previous years.....	117,650 71	117,650 71	76,048 21
17·34	Stat.	Exchequer Court awards.....	126,880 82	126,880 82	
			244,531 53	244,531 53	76,048 21
Total.....			\$241,625,645 19	\$231,436,113 78	\$197,415,383 01

Salary of Minister, Hon Arthur Laing, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon Arthur Laing received travelling expenses of \$5,278 charged to Vote 1 and \$3,182 charged to Department of External Affairs Vote 1.

Vote 1 Departmental administration.....	2,209,800
Transfer from Treasury Board Vote 5 contingencies.....	90,000

2,299,800

Expenditures.....\$ 2,290,261

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,912,000			
Transfer from Treasury Board Vote 5 contingencies	90,000			
		(1) 2,002,000	1,946,200	1,937,241
Overtime.....		(1) 2,600	4,700	4,669
A Professional and special services.....		(4) 45,600	68,700	68,668
Travelling and removal expenses.....		(5) 110,700	77,100	77,002
Freight, express and cartage.....		(6) 1,500	900	881
Postage.....		(7) 6,000	5,000	4,905
Telephones and telegrams.....		(8) 29,700	46,600	46,523
Publication of departmental report.....		(9) 4,500	11,300	11,269
Exhibits, advertising, films, broadcasting and displays.....		(10) 3,500	1,900	1,895
Office stationery, supplies, equipment and furnishings.....		(11) 85,200	121,700	121,651
Materials and supplies.....		(12) 500	6,800	6,722
Sundries.....		(22) 8,000	8,900	8,835
		\$ 2,299,800	\$ 2,299,800	\$ 2,290,261

This vote was provided for salaries and other expenditures incurred in the offices of the Minister, the Deputy Minister, the Assistant Deputy Ministers and the administrative and advisory services of the department.

S Haidasz, Parliamentary Secretary, received travelling expenses of \$2,741.

A Payments by services with individual payments of \$2,000 or over were:

Fees and honoraria \$2,685.

Librarian services \$5,680—K M Kelland Ottawa \$2,920, E Minter Ottawa \$2,760.

Miscellaneous services \$60,302—Central Data Processing Service Ottawa \$3,922, Key punch Centre Montreal \$3,085, Tweedy Transfer & Storage Ottawa \$6,108.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Executive offices.....	708,300	707,990
Advisory services.....	1,591,500	1,582,271
	\$ 2,299,800	\$ 2,290,261

Vote 3a Contribution to the Province of Alberta, pursuant to an agreement entered into with the approval of the Governor in Council by Canada with the province, of amounts equal to one-half of the amounts confirmed by the province as having been spent by it for camp ground and picnic area developments; amount required to complete the payments to the province.....

77,580

Expenditures..... (20) \$ 58,787

INDIAN AFFAIRS

Vote 5 Administration, operation and maintenance including expenditures on works on other than federal property, grants, contributions and special payments including those specified in the sub-vote titles in the estimates, recoverable expenditures under agreements entered into with the approval of the Governor in Council with the governments of the provinces and territories and with local school boards in respect of social assistance to persons residing on Indian reserves other than Indians and the education in Indian schools of children other than Indian children, authority to make grants and contributions pursuant to agreements entered into with the governments of the provinces or the territories or other groups or authorities approved of by the Governor in Council for the provision of welfare

and other services to Indians, and authority to provide, in respect of Indian commercial activities, for the instruction and supervision of Indians, the furnishing of materials, the purchase of finished goods, and, notwithstanding any other Act, the sale of such finished goods.....	84,264,700
Vote 5b.....	2,770,000
Vote 5c.....	2,000,000
Transfer from Treasury Board Vote 5 contingencies.....	1,200,000
	<hr/>
	90,234,700
Expenditures.....	<hr/> <hr/> \$ 90,081,382

Total revenue arising from the above expenditures amounted to \$1,348,334.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for loss of tools in a fire at Neskainlith Indian Reserve #1 B C Region.		
V Benson.....	P.C. 1966-44/401 March 10, 1966	425
Payment to permit the Crown to terminate a contract.		
G Collins.....	P.C. 1968-3/2 January 4, 1968	200
Payment to help defray expenses caused by the illness and death of her husband while enroute from Toronto to report for duty at the Indian Affairs Branch office in Vancouver.		
M M Minnis.....	P.C. 1967-4/1447 July 26, 1967	1,538
Reimbursement for loss of tools in a fire at Neskainlith Indian Reserve #1 B C Region.		
R Niklasson.....	P.C. 1966-44/401 March 10, 1966	250
		<hr/>
		\$ 2,413

General administration

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 3,870,000	3,607,390	3,607,147
	Allowances.....	(2) 33,000	33,000	25,729
A	Professional and special services.....	(4) 225,000	186,000	185,195
	Travelling and removal expenses.....	(5) 260,000	230,000	220,622
	Freight, express and cartage.....	(6) 17,000	17,550	17,546
	Postage.....	(7) 55,000	36,000	35,713
	Telephones, telegrams and other communication services.....	(8) 150,000	255,150	255,119
	Publication of departmental reports and other material.....	(9) 46,000	53,200	53,181
	Exhibits, advertising, films, broadcasting and displays.....	(10) 90,000	23,000	22,768
	Office stationery, supplies, equipment and furnishings.....	(11) 254,000	440,850	440,803
	Materials and supplies.....	(12) 242,000	127,000	126,383
	Repairs and upkeep of buildings and works.....	(14) 183,000	168,000	167,360
	Rental of buildings, works and land.....	(15) 7,000	9,200	9,189
	Repairs and upkeep of equipment.....	(17) 64,000	39,000	38,137
	Rental of equipment.....	(18) 3,000	14,550	14,548
	Municipal or public utility services.....	(19) 125,000	103,000	102,826
	Unemployment insurance contributions.....	(21)	110	103
	Sundries, including treaty obligations and Indian consultation	(22) 210,000	140,000	126,068
		<hr/>	<hr/>	<hr/>
		\$ 5,834,000	\$ 5,483,000	\$ 5,448,437

This sub-vote was provided for the administrative support and advisory services as well as fiduciary services to Indians and Indian bands.

Revenue arising from the above expenditures amounted to \$176,350 and consisted of *Privileges, licences and permits* \$134,690—rental of crown-owned housing \$131,945, sundries \$2,745; *Proceeds from sales*—\$100; *Services and service fees*—\$5,741; *Miscellaneous* \$35,819—road subsidies \$35,645, sundries \$174.

A Payments by services with individual payments of \$2,000 or over were:

Data processing services \$14,329.

Legal fees \$44,146—H I Castillon Vancouver \$2,023, M I Donald Kitimat B C \$2,107, J H C Harradence Prince Albert Sask \$6,123, R P Kerans Edmonton \$7,422, W R Martin The Pas Man \$6,082, D F McNeil Quesnel B C \$2,512, W Paulson Wynward Sask \$4,473.

Protection services \$6,617.

Training of public servants \$10,165.

Miscellaneous services \$108,142—J Bond Windsor Ont \$4,900, University of British Columbia Vancouver \$7,912, Canadian Welfare Council Ottawa \$5,736, R H Charles Port Hope Ont \$2,389, D B Fields Vancouver \$11,500, K Lysyk Vancouver \$4,900, McClelland & Stewart Limited Toronto \$4,000, K Miller Ottawa \$6,055.

Development and maintenance of Indian communities, including a grant of \$1,200 to the trustees of Skookum Jim Memorial Hall in Whitehorse, \$52,700 for grants to fairs and other organizations to promote Indian agriculture, handicraft and economic enterprises generally, other grants and contributions and authority to make grants and contributions pursuant to agreements entered into with the governments of the provinces or the territories or other groups or authorities approved of by the Governor in Council for the provision of welfare and other services to Indians, special payments in respect of social assistance to persons other than Indians residing on Indian reserves, recoverable expenditures under agreements entered into with the approval of the Governor in Council with the governments of the provinces and the territories in respect of social assistance to persons other than Indians residing on Indian reserves, and authority to provide, in respect of Indian commercial activities, for the instruction and supervision of Indians, the furnishing of materials, the purchase of finished goods and, notwithstanding any other act, the sale of such finished goods

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 3,681,500	4,662,700	4,662,692
	Allowances.....	(2) 151,000	59,300	59,208
A	Professional and special services.....	(4) 3,683,500	4,814,900	4,814,883
	Travelling and removal expenses.....	(5) 781,000	1,030,450	1,030,425
	Freight, express and cartage.....	(6) 28,000	36,400	36,350
	Postage.....	(7) 12,000	1,000	9
	Telephones, telegrams and other communication services....	(8) 93,000	106,750	106,715
	Publication of departmental reports and other material.....	(9) 76,000	1,500	1,473
	Exhibits, advertising, films, broadcasting and displays.....	(10) 96,000	23,000	22,814
	Indian exhibit at universal and international exhibition of 1967	(10) 223,000	244,000	243,985
	Office stationery, supplies, equipment and furnishings.....	(11) 105,000	25,850	25,052
	Materials and supplies.....	(12) 6,822,000	633,000	632,831
	Repairs and upkeep of buildings and works.....	(14) 1,284,000	1,742,900	1,742,896
	Rental of buildings, works and land.....	(15) 47,000	10,000	9,434
	Repairs and upkeep of equipment.....	(17) 225,000	173,000	172,891
	Rental of equipment.....	(18) 57,000	5,000	4,795
	Municipal or public utility services.....	(19) 64,000	65,650	65,641
	Grant to the trustees of the Skookum Jim Memorial Hall in Whitehorse.....	(20) 1,200	1,200	1,200
B	Grants to fairs and other organizations to promote Indian agriculture, handicraft and economic enterprises generally.	(20) 52,700	52,700	52,550
	Cash payments for general assistance to Indians.....	(20) 13,418,000	17,443,300	17,443,151
	Grants to individuals or organizations for the development or advancement of Indian culture.....	(20) 149,800	24,200	24,200
	Payments to Indians to assist in relocation.....	(20) 225,000		
	Band council grants, including reserve improvements grants..	(20) 549,000	510,000	509,058
	Grants and contributions pursuant to agreements entered into with the governments of the provinces or territories, or other groups or authorities approved of by the Governor in Council, for the provision of welfare and other services to Indians.....	(20) 949,000	2,088,000	2,085,958
	Unemployment insurance contributions.....	(21)	700	604
	Development program for Indians including employment, placement, forestry operations and handicrafts.....	(22) 2,333,000	891,600	812,748
	Travel and burial of destitute Indians, expenses of Indian conferences, training courses and seminars, and rehabilitation of physically and socially handicapped Indians.....	(22) 563,000	461,100	461,041
	Sundries including training of community development officers	(22) 439,000	459,500	458,992
		\$ 36,108,700	\$ 35,567,700	\$ 35,481,596

This sub-vote was provided for the social and economic advancement of Indians and Indian bands, and for the physical development of Indian reserves.

Revenue arising from the above expenditures amounted to \$632,036 and consisted of *Privileges, licences and permits* \$1,698; *Proceeds from sales* \$156,581—livestock \$24,364, lumber and fuel wood \$132,217 (including \$86,467 from Chilcote Forest); *Services and service fees* \$9,844—public utilities \$8,613, sundries \$1,231; *Miscellaneous* \$463,913—farm debts including seed \$14,177, fish nets \$37,219, fur \$5,591, handicraft \$104,322, road subsidies \$130,636, sundries \$171,968.

A Payments by services with individual payments of \$2,000 or over were:

Foster home care \$3,435,560.

Maintenance of juvenile delinquents \$141,092.

Protection services \$7,347—Manitoulin Island Band Manitoulin Island Ont \$4,950.

Service contracts (various) \$1,219,353—B C Agricultural Consultants Ltd Vancouver \$2,789, J Beardy Island Lake Man \$1,902, Belanger and Ouellette Associes Sept-Îles Que \$5,950, M Consiglio Montreal \$2,615, J Dockstader Ohsweken Ont \$3,013, R E England Waterloo Ont \$4,750, Hirtle and Spark Kelowna B C \$7,252, Ker Priestman & Graeme Engineering Ltd Victoria \$7,500, R Lasalle Kingston Ont \$3,535, Le Centre de Service Social du Diocese de Trois-Rivieres Que \$3,368, Le Service Social du Diocese de Chicoutimi Chicoutimi Que \$6,664, Le Service Social du Saguenay Hauteville Que \$4,200, Moody Moore & Partners Winnipeg \$13,113, Province of Nova Scotia Halifax \$12,000, C W Pool & Associates Limited Regina \$9,715, F E Price & Associates Winnipeg \$70,902, Price Balchaen & Associates Winnipeg \$13,282, D Radler Montreal \$14,482, Rawson & Wiles Ltd Vancouver \$7,450, J R Raymond Brampton Ont \$7,281, Reid Crowthers & Partners Ltd Vancouver \$36,363, Restigouche Band Council Restigouche Que \$3,500, P S Ross & Partners Toronto \$21,143, St Francis Xavier Antigonish N S \$57,494, F E Saunders Draughting Service Ottawa \$7,132, Sauze Forestry Service Ltd Edmonton \$2,966, Service Social du Diocese de St Jean Jacques Cartier Que \$13,935, Shulman Tupper Worrall Jonson Laxton and Mullholland Vancouver \$7,000, A Solomon Sudbury Ont \$10,669, Stanley Associates Engineering Ltd Calgary Alta \$8,423, Stewart Weir Stewart & Watson Edmonton \$3,000, Terra Surveys Ltd Ottawa \$4,448, J Trew Duncan B C \$4,125, Triton Engineering Services Brampton Ont \$9,570, Underwood MacLellan & Associates Ltd Winnipeg \$46,364, W L Wardrop & Associates Ltd Fort William Ont \$5,350, Webb & Webster Limited Saskatoon Sask \$2,843, J Webster Parry Sound Ont \$7,000, Willis & Cunliffe Victoria \$3,000.

Training of public servants \$9,597.

B Authorized grants to promote Indian agriculture, handicraft and economic enterprises generally, in accordance with T.B. 581193, June 1, 1961, which authorized grants not exceeding \$1,000, payments were made as follows:

Ontario: Longlac Annual Sportsmen's show Nakina \$200, Manitoulin Island Band \$200, Mohawk Plowman's Association \$100, Ohsweken Agricultural Society Brantford \$250, Oneida Agricultural fair \$250, Parry Sound Agricultural Society \$50, Six Nations 4H Club \$50, Six Nations Plowmen's Association Brantford \$200.

Manitoba: Dauphin Agricultural Society \$100, Erickson Agricultural fair \$25, Flin Flon Trout Festival \$250, Indian Agricultural Conference \$500, Manitoba Exhibition Brandon \$350, Northern Manitoba Trappers Festival The Pas \$500, Rosburn Agricultural Society \$50, Swan Lake Agricultural Society \$25.

Saskatchewan: Pion-Era Incorporated Saskatoon \$1,000.

Alberta: Calgary Exhibition and Stampede \$1,000, Edmonton Exhibition Association \$1,000.

British Columbia: Bella Coola District fall fair \$100, Bulkley Valley fall fair \$150, Chilliwack Agricultural Association \$250, Cowichan Agricultural and Industrial Exhibition \$300, East Kootenay fall fair \$175, Fort Fraser fall fair \$50, Lakes District fall fair Association \$150, Lillooet and District fall fair Lytton \$50, North and South Saanich Agricultural Society \$100, North Thompson fall fair \$50, Pemberton and District fall fair \$100, Quesnel fall fair \$100, Simon Fraser Days \$50.

Northwest Territories: Fort Simpson Community Club \$500, Sourdough Rendez-vous Committee \$200.

In accordance with T.B. 665321, March 2, 1967, which authorized grants not to exceed \$41,500 per annum, payment of \$41,500 was made to Team Products in the Province of Alberta.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
General administration.....	5,483,000	5,448,437
Development.....	35,667,700	35,581,596
Education.....	47,884,000	47,884,000
Transfer from Treasury Board Vote 5 contingencies.....	1,200,000	1,167,349
	<u>\$ 90,234,700</u>	<u>\$ 90,081,382</u>

Education—Administration, operation and maintenance including grants and contributions, special payments in respect of the education in Indian and non-Indian schools of children, other than Indian children, residing on reserves, recoverable expenditures under agreements entered into with the approval of the Governor in Council with the governments of provinces and territories and with local school boards in respect of the education in Indian schools of children other than Indian children

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 11,251,000			
Transfer from Treasury Board Vote 5				
contingencies.....	1,200,000			
		(1) 12,451,000	12,834,850	12,834,833
Allowances.....		(2) 422,000	403,200	403,132
A Professional and special services.....		(4) 10,154,000	10,718,350	10,718,324
Travelling and removal expenses.....		(5) 262,000	630,050	628,302
Freight, express and cartage.....		(6) 68,000	25,100	25,028
Telephones, telegrams and other communication services....		(8) 38,000	116,300	116,282
Publication of departmental reports and other material.....		(9) 5,000	5,100	5,059
Exhibits, advertising, films, broadcasting and displays.....		(10) 36,000	36,000	32,348
Office stationery, supplies, equipment and furnishings.....		(11) 53,000	128,650	128,638
Materials and supplies.....		(12) 1,872,000	2,573,650	2,573,617
Repairs and upkeep of buildings and works.....		(14) 1,996,000	1,559,000	1,558,054
Rental of buildings, works and land.....		(15) 46,000	53,700	53,688
Repairs and upkeep of equipment.....		(17) 44,000	160,550	160,528
Rental of equipment.....		(18) 4,000	4,000	2,458
Municipal or public utility services.....		(19) 248,000	238,000	237,561
Payments to Indians to assist in relocation.....		(20)	193,450	170,285
Unemployment insurance contributions.....		(21)	1,650	1,636
Development programs for Indians including employment, placement, forestry operations and handicrafts.....		(22)	389,500	389,300
Tuition and maintenance of Indians in non-federal schools, travel of Indian pupils and sundries.....		(22) 20,493,000	19,012,900	19,012,276
		\$ 48,192,000	\$ 49,084,000	\$ 49,051,349

This sub-vote was provided for the education, placement and relocation services and assistance to Indians.

Revenue arising from the above expenditures amounted to \$539,948 and consisted of *Privileges, licences and permits* \$402,888—rental of crown-owned housing \$391,564, accommodation and meals \$11,204, sundries \$120; *Proceeds from sales*—\$1,993; *Services and service fees* \$105,165—shared operating cost—schools and other projects \$101,156, sundries \$4,009; *Miscellaneous* \$29,902—placement \$6,122, sundries \$23,780.

A Included payments to the following residential schools operated by the various church organizations indicated by initials: AC, Anglican Church of Canada; P, Presbyterian; RC, Roman Catholic; UC, United Church.

Nova Scotia: Shubenacadie RC \$46,147.

Quebec: Amos RC \$186,000, Fort George AC \$221,000, Fort George RC \$96,653, La Tuque AC \$243,000, Pointe Bleue RC \$207,000, Seven Islands RC \$178,000.

Ontario: Albany RC \$202,841, Cecilia Jeffrey P \$159,000, Fort Frances RC \$168,000, Hordon Hall Hostel AC \$263,000, Kenora RC \$112,000, McIntosh RC \$82,000, Mohawk AC \$168,000, Shingwauk AC \$133,000, Sioux Lookout AC \$176,000.

Manitoba: Assiniboia RC \$160,000, Birtle P \$171,000, Brandon UC \$189,500, Cross Lake RC \$144,000, Episcopal Corporation RC \$16 388, Fort Alexander RC \$126,000, Guy RC \$199,000, MacKay AC \$246,450, Norway House UC \$16,000, Pine Creek RC \$139,000, Portage La Prairie AC \$117,500, Sandy Bay RC \$174,000.

Saskatchewan: Beauval RC \$193,000, Cowessess RC \$133,000, Duck Lake RC \$176,950, Gordon's UC \$187,000, Muscowequan RC \$171,000, Onion Lake RC \$143,500, Prince Albert AC \$305,000, Qu'Appelle RC \$275,000, St Phillips RC \$131,000.

Alberta: Assumption RC \$138,750, Blood RC \$201,500, Blue Quills RC \$159,000, Crowfoot RC \$146,000, Desmarais RC \$151,000, Episcopal Corporation (Holy Angel) RC \$145,942, Ermineskin RC \$214,000, Fort Vermilion RC \$76,000, Jossard RC \$127,000, Morley UC \$69,500, Old Sun AC \$132,000, St Paul AC \$142,000.

British Columbia: Alberni UC \$234,000, Alert Bay AC \$139,500, Cariboo RC \$263,000, Christie RC \$148,446, Kamloops RC \$315,000, Kootenay RC \$10,000, Kuper Island RC \$152,000, Lejac RC \$175,000, Lower Post RC \$197,000, Mission RC \$238,000, St Eugene RC \$102,000, St George's AC \$176,000, Sechelt RC \$137,000.

Yukon Territory: Carcross AC \$203,000, Coudert RC \$96,000.

Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian bands of British Columbia on a per-capita basis

		Estimates	Allotments	Expenditures
Grant.....	(20)	\$ 100,000	\$ 100,000	\$ 100,000

This sub-vote provides for grants to the Indians of British Columbia pursuant to a recommendation of a special committee of the Senate and the House of Commons during the 1926-27 session that \$100,000 be expended annually in lieu of annuities.

Total Vote 5.....		\$ 90,234,700	\$ 90,234,700	\$ 90,081,382
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Vote 10 Construction or acquisition of buildings, works, land and equipment including construction or acquisition of works for Indian bands, the operation and control of which may be transferred to the Indian bands at the discretion of the Minister of Indian Affairs and Northern Development, expenditures on works on other than federal property, assistance to Indians and Indian bands for the construction or acquisition of housing and other buildings and related works, land and equipment, and recoverable expenditures under agreements entered into with the approval of the Governor in Council with the governments of the provinces and the territories and with local school boards in respect of the education in Indian schools of children other than Indian children..... **33,913,000**

Expenditures.....		\$ 31,875,377
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The variation between the appropriation and expenditures charged thereto resulted from curtailment of program to offset, in part, departmental supplementary estimates requirements.

General administration—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land.....	(13)	353,000	411,000	410,897
A Construction or acquisition of equipment.....	(16)	68,000	31,000	27,706
		\$ 421,000	\$ 442,000	\$ 438,603

A Included: furniture and fixtures \$5,872, transportation equipment \$7,706.

Development and maintenance of Indian communities—Construction or acquisition of buildings, works, land and equipment including construction or acquisition of works for Indian bands, the operation and control of which may be transferred to the Indian bands at the discretion of the Minister, expenditures on works on other than federal property, assistance to Indians and Indian bands for the construction or acquisition of housing and other buildings and related works, land and equipment

		Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land.....	(13)	21,663,000	21,642,000	20,365,193
Maritime region—				
Main projects—				
St John River agency — Relocation of three existing homes and the construction of seventeen new homes				
Contract (1966-67): C L Cummings \$172,830, expenditure to date \$172,830 (final).				
Quebec region—				
Main projects—				
Caughnawaga agency—				
Caughnawaga—Construction of water and sewer extensions				
Contract (1966-67): Bermo Construction Inc \$148,000, expenditure to date \$148,000 (final).				

	Estimates	Allotments	Expenditures
Quebec region— <i>Concluded</i>			
Seven Islands agency—			
Pointe des Sables—			
Extension of municipal services on the old and new housing development areas			
Contract (1965-66): City of Sept Iles \$259,898, expenditure \$4,871, to date \$259,898 (final).			
Construction of forty-one houses			
Contract (1966-67): L Desrosiers & Frere Inc \$289,930, expenditure to date \$289,930 (final).			
Ontario region—			
Main projects—			
Manitoulin Island agency—			
West Bay—Water and sewer facilities, clearing and levelling lots, grading and shaping roads			
Contract: Premier Petrenas Construction Co Ltd \$173,177, expenditure \$110,177 including holdbacks \$5,799.			
Simcoe agency—			
Georgian Island—Acquisition of land			
Estate of A Chapman \$25,000.			
Manitoba region—			
Main projects—			
Clandeboyce agency—			
Fort Alexander—Supplying and installing water and sewer systems and roads			
Contract: Brincheski Brothers \$250,000, expenditure \$216,811 including holdbacks \$10,841.			
Little Black River and Hollow Water—Electrification of Indian reserves			
Contract: The Manitoba Hydro \$149,489, expenditure \$74,745.			
Island Lake agency—			
Oxford House—for electrification			
Contract: The Manitoba Hydro \$134,646, expenditure \$80,000.			
Alberta region—			
Main projects—			
Blood agency—			
Blood—Installing plumbing, heating and electrical systems in thirty-one houses			
Contract: Hall Brothers Plumbing Ltd \$114,807, expenditure \$52,525 including holdbacks \$5,253.			
British Columbia and Yukon region—			
Main projects—			
Fraser River agency—			
Musqueam—Installation of utility services			
Contract (1966-67): F W Monseen Construction Ltd \$141,105, expenditure \$86,518, to date \$94,260 including holdbacks \$4,326.			
General—			
Supply and delivery of eighty Indian houses on various reserves in Saskatchewan			
Contract: Engineered Buildings (Calgary) Ltd \$287,617, expenditure \$287,617 (final).			
B Construction or acquisition of equipment.....	(16) 1,700,000	1,700,000	1,189,449
	\$ 23,363,000	\$ 23,342,000	\$ 21,554,642
A Included consultant fees \$24,832—Greer Gallaway and Associates Ltd Peterborough Ont \$24,832.			
B Included: agricultural machinery and equipment \$73,936, audio-visual equipment \$149, cooking equipment \$525, construction equipment \$161,578, electric lighting equipment \$1,424, fire fighting equipment \$22,575, furniture and fixtures \$6,966, heating and refrigeration equipment \$1,884, livestock equipment \$251,403, safety and sanitation equipment \$1,895, sawmill equipment \$47,592, survey equipment \$3,865, transportation equipment \$359,324.			

Education—Construction or acquisition of buildings, works, land and equipment including expenditures on works on other than federal property and recoverable expenditures under agreements entered into with the approval of the Governor in Council with the governments of provinces and territories and with local school boards in respect of the education in Indian schools of children other than Indian children

		Estimates	Allotments	Expenditures	
A	Construction or acquisition of buildings, works and land. . . .	(13)	9,371,000	9,371,000	9,158,748
	Quebec region—				
	Main projects—				
	Abitibi agency—				
	Fort George—Four two-bedroom residences, renovations to power distribution system, new wash-room addition, heating renovation				
	Contract (1966-67): Valber Construction Inc \$198,243, expenditure to date \$198,243 (final).				
	Caughnawaga agency—				
	Caughnawaga—Construction of an auditorium-gymnasium				
	Contract: Raymond Matte & Sons Limited \$201,839, expenditure \$194,980 including holdbacks \$9,749.				
	Ontario region—				
	Main projects—				
	Manitoulin Island agency—				
	Lakeview—Construction of school addition and staff accommodation unit at Lakeview school				
	*Contract: Gorsline Construction Ltd \$542,650, expenditure \$360,275 including holdbacks \$13,978.				
	Nakina agency—				
	Fort Hope—Constructing school, three bedroom residence and three unit motel residence				
	Contract (1966-67): A K Penner & Sons Ltd \$346,152, expenditure \$346,152 including holdbacks \$7,000.				
	Sault Ste Marie agency—				
	Shingwauk—Renovations to residential school				
	Contract (1966-67): McLarty Bros & Brodie Ltd \$147,381, expenditure \$30,091, to date \$147,381 including holdbacks \$288.				
	Sioux Lookout agency—				
	Deer Lake—Construction of four classroom school with clinic, three unit motel type residence				
	Contract (1966-67): A K Penner & Sons Ltd \$307,508, expenditure \$12,448, to date \$305,358 including holdbacks \$15,268.				
	Pikangikum—Four classrooms, two unit motel residence, diesel electric plant, site development				
	Contract (1966-67): A K Penner & Sons Ltd \$280,444, expenditure \$15,513, to date \$280,444 including holdbacks \$14,022.				
	Sachigo—Two classroom school, clinic, three bedroom residence, site development				
	Contract (1966-67): T Zelmer Construction Company Ltd \$237,671, expenditure \$40,690, to date \$237,641 including holdbacks \$11,882.				
	Sandy Lake—Construction of school, staff units, sewer and water systems				
	*Contract: B F Klassen Construction Ltd \$513,693, expenditure \$506,975 including holdbacks \$25,349.				

Estimates	Allotments	Expenditures
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Ontario region—*Concluded*Soiux Lookout agency—*Concluded*

Trout Lake—School staff units and power

*Contract (1966-67): B F Klassen Construction Ltd
\$439,169, expenditure \$3,350, to date \$439,169
including holdbacks \$5,000.

Manitoba region—

Main projects—

Fisher River agency—

Peguis—Construction of a twelve-classroom addition to school

*Contract (1966-67): T Zelmer Construction Co Ltd
\$324,013, expenditure \$199, to date \$324,013 in-
cluding holdbacks \$13,019.

Island Lake agency—

Garden Hill—Construction of school, staff units and gymnasium

*Contract (1966-67): G A Baert Construction (1964)
Ltd \$1,163,187, expenditure to date \$1,163,187
(final).

Portage la Prairie agency—

Brandon—Alteration and additions Phase No 2

*Contract (1965-66): E C Higgins & Sons Ltd
\$106,584, expenditure to date \$106,584 (final).

The Pas agency—

Pukatawagan—Construction of a school addition and duplex residence

*Contract: Gall's Lumber Yard \$196,780, expendi-
ture \$158,692 including holdbacks \$15,869.

Saskatchewan region—

Main projects—

Carlton agency—

Wapaw—Three classroom addition and staff unit
Contract (1966-67): Piggott Construction Limited
\$138,556, expenditure to date \$138,556 (final).

Meadow Lake agency—

Black Lake—Construction of a four classroom teacher's residence and site development

Contract: Penner and Co (Western) Ltd \$341,900,
expenditure \$309,999 including holdbacks
\$15,500.

Alberta region—

Main projects—

Fort Vermilion agency—

Assumption—Construction of a ten classroom school and gymnasium

*Contract: Poole Construction Ltd \$668,310, exp-
penditure \$101,361.

Hay Lakes—Sewer and water installations, Hay Lake school

*Contract (1966-67): Whissell Enterprises Ltd
\$231,579, expenditure \$98,644 to date \$230,867,
of which \$75,545 was charged to Indian Band
funds including holdbacks \$4,932.

Saddle Lake agency—

Blue Quills—Mechanical renovations Phase 2, boiler plant and dormitory alterations

*Contract: Valere's Construction Co Ltd \$166,722,
expenditure \$166,722 including holdbacks \$2,000.

St Pauls—Renovations

*Contract (1966-67): Tom's Construction Ltd
\$110,500, expenditure to date \$110,500 (final).

	Estimates	Allotments	Expenditures
Alberta region— <i>Concluded</i>			
Stony-Sarcee agency—			
Morley—Four classroom addition			
Contract (1966-67): Larwill Construction Co			
\$114,346, expenditure to date \$114,346 (final).			
Sunchild Cree—Construction of a six classroom			
school, three unit teacherage and 3 three bed-			
room houses and site development			
*Contract: Byrnes & Hall Construction Ltd			
\$560,000, expenditure \$476,789 including hold-			
backs \$17,987.			
British Columbia and Yukon region—			
Main projects—			
Skeena River agency—			
Port Simpson—Construction of a six classroom school			
and gymnasium			
*Contract (1966-67): Walter Cabott Construction			
Ltd \$615,315, expenditure \$98,813, to date			
\$615,315 including holdbacks \$5,000.			
Stuart Lake agency—			
Lejac—Major renovations			
Contract (1966-67): Ocean Park Plumbing and			
Heating Ltd \$124,000, expenditure to date			
\$124,000 (final).			
West Coast agency—			
Alberni—Gymnasium and auditorium renovations			
Contract (1966-67): Souther Construction Co Ltd			
\$302,687, expenditure \$255,499, to date \$280,666			
including holdbacks \$14,033.			
Williams Lake agency—			
Cariboo—mechanical renovations			
Contract: Ocean Park Plumbing & Heating Ltd			
\$158,411, expenditure \$158,411 including hold-			
backs \$7,921.			
Yukon agency—			
Whitehorse—Construction of boiler plant renovations			
Contract: Nelson's Limited \$122,994, expenditure			
\$122,994 including holdbacks \$6,150			
B Construction or acquisition of equipment..... (16)	758,000	758,000	723,384
	<u>\$ 10,129,000</u>	<u>\$ 10,129,000</u>	<u>\$ 9,882,132</u>
A Included consultant fees \$41,016 -Diamond-Clarke & Associates Edmonton \$9,087, Ingledow Kidd & Associates			
Vancouver \$16,790, Zunic & Sobkowich St Boniface Man \$18,139.			
B Included: audio-visual equipment \$46,718, cooking equipment \$1,628, electric lighting equipment \$894, fire			
fighting equipment \$2,038, furniture and fixtures \$311,593, heating and refrigeration equipment \$8,364, house			
furnishings \$21,795, playground equipment \$4,985, transportation equipment \$63,195.			
Total Vote 10.....	<u>\$ 33,913,000</u>	<u>\$ 33,913,000</u>	<u>\$ 31,875,377</u>

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
General administration.....	442,000	438,603
Development.....	23,342,000	21,554,642
Education.....	10,129,000	9,882,132
	<u>\$ 33,913,000</u>	<u>\$ 31,875,377</u>

Indian annuities and miscellaneous pensions

Indian Annuities Act, c. 149, R.S., as amended

Payment.....	(22)	552,143
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Per capita annuities were paid as follows: 187 chiefs at \$25, 772 councillors (headman) at \$15, 11 Indians at \$12 (on admission to Treaty), 95,991 Indians at \$5, 281 Indians at \$4. Upon being enfranchised, 254 Indians received \$100 each. Payments of annuity arrears amounted to \$6,235.

To assist in the payment of Robinson Treaty annuities, a grant of \$22,000 was made to Indian band funds. The sum of \$38,496 representing Treaty 9 annuities, which was paid on behalf of the Province of Ontario from this appropriation, was subsequently repaid by the province and credited hereto. Treaty 9 payments not yet claimed from the Province of Ontario amounted to \$1,042.

Pension.....	<i>Mrs. Doris Ryckman, Appropriation Act No. 6, c. 50, 1936</i>	(21)	420
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Total Statutory item.....		\$	552,563
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Write-off of assets, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$	7,328
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The above represents 24 items deleted under section 23 of the Act totalling \$7,328, of which \$575 was credited to "Assistance to Indians" and \$6,753 to "Eskimo Loan Fund"—see under Other Loans and Investments, in volume I of this report.

NORTHERN PROGRAM

Vote 20 Administration, operation and maintenance including grants and contributions as detailed in the estimates; authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training and for the other services performed on behalf of the Governments of the Northwest Territories and Yukon Territory; authority to sell electric power and fuel oil (and to provide services in respect thereof), in accordance with terms and conditions approved by the Governor in Council, to private consumers in remote locations when alternative local sources of supply are not available; authority to provide in respect of Indian and Eskimo commercial activities for the instruction and supervision of Indians and Eskimos, the furnishing of materials, the purchase of finished goods and, notwithstanding any other act, the sale of such finished goods, and authority to make payments to Indians and Eskimos under social assistance, welfare housing and child welfare programs.....	33,777,900
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Vote 20a To extend the purposes of Indian Affairs and Northern Development Vote 20 of the main estimates for 1967-68 to include the grants and contribution detailed in these estimates.....	1
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Vote 20c.....	1,860,778
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Transfer from Treasury Board Vote 5 contingencies.....	490,000
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	36,128,679
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Expenditures.....	\$	36,018,385
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Total revenue arising from the above expenditures amounted to \$4,971,523.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for loss of Ski-doo while being used for government business voluntarily.		
G Koneak.....	P.C. 1966-35/2375 March 10, 1966	500
Payment of expenses for transportation of his wife's body from Frobisher Bay to Montreal for burial.		
P McGee.....	T.B. 666162 June 29, 1967	625
Reimbursement for loss of personal effects destroyed by fire at Pangnirtung N W T on November 31, 1965.		
W D Morrison.....	T.B. 665751 June 29, 1967	219
Reimbursement for portion of personal effects which were destroyed by fire at Pangnirtung N W T on November 15, 1965.		
S W Penman.....	T.B. 671584 August 16, 1967	884
		<u>\$ 2,228</u>

Administration—Administration, operation and maintenance of central services associated with northern administration branch including civil service housing and grants and contributions as detailed in the estimates

	Estimates	Allotments	Expenditures
Salaries and wages.....\$	3,780,800		
Transfer from Treasury Board Vote 5 contingencies.....	175,000		
	(1)	3,955,800	4,026,300
Overtime.....	(1)	62,000	91,000
Isolation and other allowances.....	(2)	491,300	512,200
A Professional and special services.....	(4)	744,601	600,201
Travelling and removal expenses.....	(5)	454,000	525,700
Freight, express and cartage.....	(6)	897,200	974,800
Postage.....	(7)	18,800	18,800
Telephones, telegrams and other communication services.....	(8)	172,200	320,500
Departmental publications.....	(9)	18,900	23,300
Films, displays and publicity.....	(10)	6,500	11,900
Office stationery, supplies and equipment.....	(11)	146,800	183,500
Fuel for heating departmental buildings.....	(12)	434,100	434,100
Other materials and supplies.....	(12)	338,800	1,245,000
Repairs and upkeep of buildings and works.....	(14)	617,400	617,400
Rental of land, buildings and works.....	(15)	8,800	8,800
Repairs and upkeep of equipment.....	(17)	315,600	444,400
Rental of equipment.....	(18)	119,600	119,600
Municipal and public utility services.....	(19)	538,000	1,061,400
Memberships.....	(20)	400	2,600
Grant to Yukon Territorial Government for hospital care of Indians.....	(20)	75,000	75,000
Contribution towards the construction of community halls....	(20)	50,000	20,000
Contribution to Yukon Territorial Government towards the cost of additional facilities to schools at Watson Lake Y T..	(20)	20,778	20,778
Contribution to the Government of Newfoundland respecting Eskimos.....	(20)	168,100	168,100
Contribution to the Yukon Territorial Government towards the cost of construction of a water and sewer system at Mayo and a sewer system at Watson Lake Y T.....	(20)	83,000	83,000
Grants to the Commissioner of the Northwest Territories to reimburse the Commissioner for the costs, other than capital costs, incurred in the current fiscal year in establishing the Government of the Northwest Territories at Yellowknife N W T.....	(20)	1,518,000	1,518,000
Grant to the Northwest Territories Government for hospital care of Indians and Eskimos.....	(20)	583,600	418,800
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the operation and maintenance of the medium security institution and the minimum security institution in the Yukon Territory...	(20)	200,000	200,000

		Estimates	Allotments	Expenditures
Unemployment insurance contributions.....	(21)	19,900	19,900	18,855
Sundries, including transportation costs of other than government employees.....	(22)	106,200	106,200	51,710
		12,165,379	13,851,279	13,421,537
<i>Less</i> —Amounts recoverable from the Governments of the Yukon and Northwest Territories (\$149,600) and anticipated lapses (\$351,000).....	(34)	500,600	500,600	138,792
		\$ 11,664,779	\$ 13,350,679	\$ 13,282,745

This sub-vote was provided for the operation and maintenance at branch headquarters of the Director's office, the financial and management advisory division, the engineering division and the personnel adviser's office. Included also are the administrative costs associated with the operation of the district, regional and area offices for these functions.

Revenue arising from the above expenditures amounted to \$745,004 and consisted of *Privileges, licences and permits* \$351,829—living accommodation and services \$256,256, quarrying leases \$20,842, registration fees \$6,052, rent of buildings \$28,574, rent of land \$15,309, rent of machinery and equipment \$18,717, sundries \$5,079; *Proceeds from sales* \$162,150—fuel oil \$95,110, land \$21,405, rations \$36,013, sundries \$9,622; *Services and service fees* \$228,792—hostel receipts \$76,688, public utilities \$150,940, sundries \$1,164; *Miscellaneous*—\$2,233.

A Payments by services with individual payments of \$2,000 or over were:

Burial of Eskimos \$3,750.

Interpreters services \$5,529.

Specialists services \$322,218—M A Innes-Taylor Whitehorse \$3,729, Nationwide Food Services Toronto \$197,468, Touche Ross Bailey & Smart Montreal \$45,252.

Stenographic assistance \$5,735.

Miscellaneous services \$163,067—Underwood MacLelland & Associates Limited Calgary Alta \$2,226.

Education—Administration, operation and maintenance of academic and vocational programs including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 4,693,500			
Transfer from Treasury Board Vote 5 contingencies.....	270,000			
Overtime.....	(1)	4,963,500	4,904,750	4,904,710
Isolation and other allowances.....	(2)	760,900	22,950	22,939
A Tuition, maintenance and training grants and other payments including transportation of trainees.....	(4)	1,353,100	628,100	628,096
B Other professional and special services.....	(4)	1,203,500	1,442,650	1,442,610
Travelling and removal expenses.....	(5)	558,500	743,300	365,675
Freight, express and cartage.....	(6)	398,800	531,400	524,848
Departmental and educational publications.....	(9)	38,500	338,800	338,758
Audio-visual aids and publicity.....	(10)	119,700	38,500	33,248
Fuel for heating departmental buildings.....	(12)	336,000	82,600	82,577
Other materials and supplies.....	(12)	979,500	750,550	750,530
Repairs and upkeep of buildings and works.....	(14)	477,900	860,850	860,816
Rental of land and buildings.....	(15)	11,400	251,300	251,254
Repairs and upkeep of equipment.....	(17)	269,100	11,400	2,541
Rental of equipment.....	(18)	53,200	190,150	190,127
Municipal or public utility services.....	(19)	381,500	42,150	42,144
Memberships.....	(20)	400	440,400	440,355
Unemployment insurance contributions.....	(21)	400	400	25
Sundries, including transportation costs of other than government employees.....	(22)	353,100	7,300	7,263
		12,259,000	282,200	282,197
		12,259,000	11,569,750	11,170,713
<i>Less</i> —amounts recoverable from the Government of the Northwest Territories (\$2,115,000) and anticipated lapses (\$398,000)	(34)	2,513,000	2,513,000	2,135,001
		\$ 9,746,000	\$ 9,056,750	\$ 9,035,712

This sub-vote was provided for the operating expenses of education and vocational training in the Northwest Territories, Northern Quebec and Churchill, Manitoba, and related administrative expenses at headquarters and district and regional offices.

Revenue arising from the above expenditures amounted to \$380,146 and consisted of *Privileges, licences and permits* \$196,217—living accommodation and services \$176,146, rent of land \$13,934, sundries \$6,137; *Proceeds from sales* \$124,357—land \$8,792, rations \$67,689, sundries \$47,876; *Services and service fees* \$53,160—public utilities \$49,389, sundries \$3,771; *Miscellaneous*—\$6,412.

A Included: *Allowances to school districts* \$4,355; *Allowances to trainees* \$14,599; *Board and lodging* \$26,838—Western Co-operative College Saskatoon Sask \$6,048; *Clothing for trainees* \$2,270; *Delivery services* \$5,079—Hudson's Bay Company Winnipeg \$5,079; *Hostel management* \$4,703; *Maintenance allowances* \$52,368; *Pupil residence operation* \$128,836—Canadian National Institute for the Blind Toronto \$38,089, Roman Catholic Episcopal Corporation Churchill Man \$75,038; *Travel of trainees* \$51,479—Air Canada Winnipeg \$12,800, Austin Airways Ltd Toronto \$3,737, Nordair Ltd Dorval Que \$12,203, Transair St James Man \$8,567, Traveller's Aid Society Montreal \$2,749; *Tuition fees for trainees* \$18,478—Collegiate Institute Board Ottawa \$4,463, Frontier College Toronto \$2,500, Western Co-operative College Saskatoon Sask \$3,575.

B Payments with individual payments of \$2,000 or over were:
Interpreters services \$3,881.
Medical examinations \$1,036.
Specialists services \$72,578—B L Cainer Port Perry Ont \$3,300, Canadian Consociates Limited Toronto \$3,295, O G Evans Sardis B C \$4,538, Frontier College Toronto \$10,000, P P Heide Sardis BC \$4,688, J W Martin Sardis BC \$4,380, R E Oakley Chilliwack BC \$2,800, May Pearson & Associates Limited Toronto \$2,000.
Transportation services \$4,065—Ontario School for the Blind Brantford Ont \$2,187.
Miscellaneous services \$283,115.

Regional development—Administration, operation and maintenance of small business development, surface resource management, roads, airstrips and northern public housing including grants and contributions as detailed in the estimates and authority to provide in respect of Indian and Eskimo commercial activities for the instruction and supervision of Indians and Eskimos, the furnishing of materials, the purchase of finished goods and notwithstanding any other Act, the sale of such finished goods and to make payments to Indians and Eskimos under social assistance, welfare and housing and child welfare programs

			Estimates	Allotments	Expenditures
	Salaries and wages.....	\$	2,988,200		
	Transfer from Treasury Board Vote 5 contingencies.....		45,000		
	Overtime.....	(1)	3,033,200	2,830,400	2,830,397
	Isolation and other allowances.....	(1)	30,000	107,450	107,430
	Tuition, maintenance and training grants and other payments including transportation of trainees.....	(2)	449,600	381,700	381,670
A	Other professional and special services.....	(4)	894,900	293,800	293,762
	Travelling and removal expenses.....	(4)	1,214,300	514,400	514,388
	Freight, express and cartage.....	(5)	355,000	356,000	355,982
	Telephones, telegrams and other communication services.....	(6)	111,300	382,650	382,611
	Departmental publications.....	(8)	4,700	6,850	6,827
	Films, displays and publicity.....	(9)	33,500	13,750	13,701
	Office stationery, supplies and equipment.....	(10)	49,900	47,600	47,577
	Fuels for heating departmental buildings.....	(11)	4,100	10,800	10,722
	Purchase of materials and supplies for Eskimos and Indians..	(12)	353,200	626,000	625,933
	Other materials and supplies.....	(12)	1,055,600	1,267,800	1,267,710
	Maintenance of highways and roads.....	(12)	765,200	986,500	986,473
	Repairs and upkeep of buildings and works.....	(14)	1,744,000	1,465,100	1,130,095
	Rental of land and buildings.....	(14)	502,300	558,500	558,491
	Repairs and upkeep of equipment.....	(15)	2,600	1,050	1,012
	Rental of equipment.....	(17)	261,600	323,900	323,883
B	Municipal or public utility services.....	(18)	533,900	540,800	540,782
	Membership and grants.....	(19)	400,600	521,000	520,965
	Grants to Eskimos towards acquisition of boats for commercial fishing or resources harvesting.....	(20)	13,000	13,000	5,000
	Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the development of campgrounds and picnic areas.....	(20)	25,000	16,000	13,028
		(20)	22,500	22,500	22,500

		Estimates	Allotments	Expenditures
Contribution in an amount equal to 50% of the expenditures by the government of the Northwest Territories for development of campgrounds and picnic areas.....	(20)	15,000	15,000	10,852
Contribution of 50% of the cost of establishing or improving airstrips for development purposes (Yukon Territory).....	(20)	50,000	20,000	
Grant to the Yukon Territorial Government for tote trail assistance.....	(20)	50,000	50,000	50,000
Contribution of 50% of the cost of establishing or improving airstrips for development purposes (Northwest Territories).....	(20)	50,000	10,000	
Grant to the Yukon Territorial Government to cover the cost of moving squatters' houses in the Whitehorse area to new locations.....	(20)	5,000	5,000	5,000
Grant to the Yukon Territorial Government to enable that Government to make subsidies of up to \$1,000 on each low-cost house for which that Government issues a first mortgage loan.....	(20)	20,000	16,000	16,000
Grant to the Northwest Territories Government to enable that Government to make subsidies of up to \$1,000 on each low-cost house for which that Government issues a first mortgage loan.....	(20)	20,000	16,000	
Grants of \$1,000 to Eskimos towards acquisition or construction of low-cost houses containing one bedroom and \$2,000 to Eskimos towards acquisition or construction of low-cost houses containing two or more bedrooms.....	(20)	30,000	24,000	
Grants to Eskimos to assist in the purchase of houses, the amount of each grant not to exceed the accumulated credits earned by the purchaser under the Eskimo housing rental program.....	(20)	500	500	
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the operation of campgrounds and picnic areas.....	(20)	22,500	22,500	21,095
Unemployment insurance contributions.....	(21)	1,000	1,500	1,449
Sundries, including transportation costs of other than government employees.....	(22)	573,000	492,900	492,808
		12,697,000	11,960,950	11,538,143
Less—anticipated lapses.....	(34)	422,000	422,000	
		\$ 12,275,000	\$ 11,538,950	\$ 11,538,143

This sub-vote was provided for the administration, operation and maintenance expenses for the small business development division and the welfare division at headquarters and in the Mackenzie and Arctic Districts. It covers also the administrative and operating costs for surface resources in the Territories, for the maintenance of roads and airstrips and for the administration of the housing programs. The function of the small business development division is to develop an economic climate for the material and sociological advancement of Eskimos and Indians in northern Canada. This is achieved by originating field projects such as fisheries, handicrafts, carvings, sawmills, etc. providing training in the skills and management required and eventually developing co-operatives whereby the individuals concerned can achieve a fair standard of living based on self-dependency. The total program also includes the design, testing and development of technological equipment for eventual use by northern residents. The function of the welfare division is to provide services designed to resolve or alleviate a wide range of human problems. This includes a child welfare service which by providing shelter, clothing and food has reduced the infant mortality rate. It also includes a program of rehabilitation designed to return chronic hospital cases to useful employment through programs such as pre-employment training and the learning of new skills and a relief program which serves to prevent starvation and physical debilitation. Surface resources covers the management of the forests and surface lands of the Yukon and Northwest Territories and the management of game on behalf of the Government of the Northwest Territories. Roads and airstrips comprises maintenance of roads in the Yukon and Northwest Territories under the northern roads program and administration of the resources airstrip grants program. In the Yukon, road maintenance is handled by the Territorial Government under agreement with the department. Northern housing provides for the operating costs at headquarters and in the field associated with the administration of the housing programs.

Revenue arising from the above expenditures amounted to \$1,010,499 and consisted of *Privileges, licences and permits* \$252,499—living accommodation and services \$215,646, registration fees \$9,138, rent of land \$6,996, timber permits and royalties \$14,538, sundries \$6,181; *Proceeds from sales* \$469,573—fuel oil \$15,049, game and game products \$26,390, miscellaneous sales from projects operated in rehabilitation centres and elsewhere in the Northwest Territories \$295,699, rations \$14,802, resale housing (Eskimos) \$37,089, sundries \$50,544; *Services and service fees* \$281,247—hostel receipts \$44,773, laundry and dry cleaning services receipts \$166,226, public utilities \$58,971, sundries \$11,277; *Miscellaneous*—\$7,180.

A Payments by services with individual payments of \$2,000 or over were:

Interpreters services \$6,568.

Specialists services \$141,660—T Badenduck Montreal \$2,625, Canadian Consociates Ltd Toronto \$2,500, Co-operative Union of Canada Ottawa \$5,505, D Cramer Montreal \$3,135, A Enpuk Belcher Islands NWT \$2,000, Ernst & Ernst Edmonton \$4,738, R Levy Toronto \$2,308, W J Moon Toronto \$3,582, J Morissette Bellechasse Que \$2,908, M R O Appliance Service Ltd Vancouver \$2,425, D Parker Mafeking Man \$2,384, J Scoggan Ottawa \$2,577, K Taconis Montreal \$3,435, G W Ward & Partners Ottawa \$3,072, B Weetaltuk Poste-de-la-Baleine Que \$3,517.

Miscellaneous services \$307,973—Canadian Arctic Producers Ltd Ottawa \$90,314, Hudson's Bay Company Winnipeg \$5,616, S B Johansson Inuvik NWT \$60,000, Junior League of Toronto \$2,011, Territorial Construction and Supply Ltd Inuvik NWT \$10,120.

B Contracts: (a) (1964-65) Northern Canada Power Commission \$1,500,000, expenditures \$68,032, to date \$670,281 (amends reporting in Public Accounts 1966-67); (b) (1965-66) Ritchie Mechanical Contractors (1963) Limited \$2,411,950, expenditures \$551,299, to date \$1,043,797 (amends reporting in Public Accounts 1966-67).

Territorial Governments—Administration, operation and maintenance of the offices of the Commissioners of the Yukon and Northwest Territories, the provision of municipal services to federally-owned and operated facilities and the sale of electric power and fuel oil (and to provide services in respect thereof) in accordance with terms and conditions approved by the Governor in Council to private consumers in remote locations where alternative local sources of supply are not available

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 165,600	123,400	123,381
	Isolation and other allowances.....	(2) 20,000	6,550	6,528
A	Professional and special services.....	(4) 127,400	67,200	67,186
	Travelling and removal expenses.....	(5) 14,100	13,200	13,184
	Freight, express and cartage.....	(6) 400	2,400	2,367
	Postage.....	(7) 1,900	50	6
	Telephones and telegrams.....	(8) 5,600	4,600	4,583
	Publications of pamphlets and other material.....	(9) 100		
	Films, displays and publicity.....	(10) 200		
	Office stationery, supplies and equipment.....	(11) 1,500	850	816
	Materials and supplies including fuel.....	(12) 43,100	6,100	6,063
	Repairs and upkeep of buildings and works.....	(14) 48,800	3,400	3,384
	Repairs and upkeep of equipment.....	(17) 24,900	2,700	2,667
	Municipal or public utility services.....	(19) 38,000	7,300	7,249
	Unemployment insurance contributions.....	(21) 100	50	18
	Sundries.....	(22) 6,900	200	186
		\$ 498,600	\$ 238,000	\$ 237,618

This sub-vote was provided for the operation of the offices of the Commissioners of the Yukon and of the Northwest Territories. It covers also the provision of municipal services to the public in the north in those instances where the department is the only supplier.

Revenue arising from the above expenditures amounted to \$2,105 and consisted of *Privileges, licences and permits*—\$69; *Proceeds from sales*—\$599; *Services and service fees*—\$1,408; *Miscellaneous*—\$29.

A Payments by services with individual payments of \$2,000 or over were:

Specialists services \$67,000—Government of the Yukon Territory Whitehorse \$67,000.

Northern Co-ordination and Research—Administration, operation and maintenance including grants as detailed in the estimates

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 225,600	193,500	193,476
	Overtime.....	(1) 500	1,150	1,136
	Isolation and other allowances.....	(2) 10,700	11,250	11,335
A	Professional and special services.....	(4) 25,000	14,700	14,626
	Travelling and removal expenses.....	(5) 17,000	35,100	35,099
	Freight, express and cartage.....	(6) 2,000	2,600	2,582
	Postage.....	(7) 100	100	100
	Telephones and telegrams.....	(8) 1,700	9,900	9,855
	Publication of departmental reports and other material.....	(9) 6,000	6,400	6,391
	Exhibits, advertising, films, broadcasting and displays.....	(10) 5,250	5,250	5,205
	Office stationery, supplies, equipment and furnishings.....	(11) 7,000	15,000	15,566
	Materials and supplies.....	(12) 10,000	12,100	12,360
	Repairs and upkeep of buildings and works.....	(14) 300	1,800	1,763

		Estimates	Allotments	Expenditures
Repairs and upkeep of equipment.....	(17)	700	2,600	2,575
Municipal or public utility services.....	(19)	19,000	14,000	13,986
Grant to the Arctic Institute of North America towards the publication of the Arctic Bibliography.....	(20)	30,000	30,000	30,000
Grants for northern research and for northern scientific research expeditions.....	(20)	250,000	250,000	250,000
Unemployment insurance contributions.....	(21)		50	49
Sundries, including transportation expenses of other than government employees.....	(22)	1,300	300	243
		\$ 606,800	\$ 606,800	\$ 606,347

This sub-vote was provided for the cost of scientific research; the salaries and other expenses for the operation of the Northern Co-ordination and Research Centre at Ottawa, the Scientific Research Laboratory at Inuvik NWT and for federal grants to assist in northern research and for northern research expeditions.

Revenue arising from the above expenditures amounted to \$526 and consisted of *Proceeds from sales*—\$525; *Miscellaneous*—\$1.

A Payments by services with individual payments of \$2,000 or over were:

Fees, honoraria \$7,695—P F Cooper Cooperstown NY USA \$4,000.

Miscellaneous services \$6,931.

Resource and Economic Development—Administration, operation and maintenance of programs designed to stimulate and accelerate the development of natural resources in the Yukon and Northwest Territories including grants as detailed in the estimates

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	703,000	717,100	717,086
Overtime.....	(1)		900	848
Isolation and other allowances.....	(2)	36,000	36,000	34,157
A Professional and special services.....	(4)	200,000	229,600	229,591
Travelling and removal expenses.....	(5)	62,000	64,400	64,357
Freight, express and cartage.....	(6)	3,000	3,000	2,148
Postage.....	(7)	2,000	2,000	1,599
Telephones and telegrams.....	(8)	12,000	16,000	15,941
Publications of reports and other material.....	(9)	10,000	1,800	1,733
Exhibits, advertising, films, broadcasting and displays.....	(10)	66,000	60,000	59,979
Office stationery, supplies, equipment and furnishings.....	(11)	37,000	48,000	47,944
Materials and supplies.....	(12)	34,000	26,400	26,344
Repairs and upkeep of buildings and works.....	(14)	3,000	3,600	3,555
Repairs and upkeep of equipment.....	(17)	10,000	4,100	4,067
Rental of equipment.....	(18)	34,000	25,900	25,837
Municipal or public utility services.....	(19)	40,000	12,500	8,834
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines, \$5,000 to the Yukon Chamber of Mines and \$7,500 to the Alberta and Northwest Chamber of Mines and Resources to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purpose of educating and assisting all persons interested in searching for mineral deposits.....	(20)	20,000	20,000	20,000
Grants to prospectors in accordance with regulations of the Governor in Council.....	(20)	60,000	60,000	47,714
Grant to the Territories Mines Accident Prevention Association.....	(20)	2,500	2,500	2,500
Unemployment insurance contributions.....	(21)		100	45
Sundries.....	(22)	3,000	3,600	3,541
		\$ 1,337,500	\$ 1,337,500	\$ 1,317,820

This sub-vote was provided for salaries and other expenses of the Resource and Economic Development Group.

Revenue arising from the above expenditures amounted to \$2,833,243 and consisted of *Privileges, licences and permits* \$2 627 887—bonuses, exploratory permits, fees, leases and royalties from oil and gas \$1 319 693, fees, leases and royalties from quartz and placer gold \$357,906, registration fees \$9,442, rent of land \$9,923, sundries \$22 922; *Proceeds from sales* \$23,545—land \$21,053, sundries \$3,492; *Services and service fees*—\$5,076; *Miscellaneous* \$179 735—*forfeiture of guarantee deposits* \$125,903, sundries \$44,832.

	Estimates	Allotments	Expenditures
A Payments by services with individual payments of \$2,000 or over were: <i>Fees, honoraria</i> \$175,408—Canadian Bechtel Limited Toronto \$20,733, D W Carr & Associates Limited Ottawa \$51,000, W G Dyer Vancouver \$2,500, Hedlin Menzies and Associates Vancouver \$3,500, T Ingledow & Associates Limited Vancouver \$80,275, Travacon Research Limited Calgary Alta \$17,400. <i>Miscellaneous services</i> \$54,183—Angus Butler Engineering Limited Edmonton \$2,734, D W Carr & Associates Ottawa \$17,373, T Ingledow & Associates Limited Vancouver \$4,225, Travacon Research Limited Calgary Alta \$8,300.			
Total Vote 20.....	\$ 36,128,679	\$ 36,128,679	\$ 36,018,385

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Administration.....	8,978,978	8,733,820
Less—		
Recoveries.....	149,600	138,792
Anticipated lapses.....	227,000	
	8,602,378	8,595,028
Education.....	9,481,500	9,176,011
Less—		
Recoveries.....	2,115,000	2,135,000
Anticipated lapses.....	301,000	
	7,065,500	7,041,011
Regional development.....	9,532,300	9,180,684
Less—		
Anticipated lapses.....	328,000	
	9,204,300	9,180,684
Territorial Governments.....	235,000	210,416
Engineering and municipal services.....	9,392,201	9,067,079
Less—		
Anticipated lapses.....	315,000	
	9,077,201	9,067,079
Northern co-ordination and research.....	606,800	606,347
Resource and economic development.....	1,337,500	1,317,820
	\$ 36,128,679	\$ 36,018,385

Vote 21c Reimbursement of Northern Administration revolving fund for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	24,514
Expenditures.....	(22) \$ 24,514

Vote 25 Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training; authority to make recoverable advances in respect of services provided and work performed on other than federal property when only the department is capable of performing such service or work; authority for a program of construction and acquisition of housing for Indians and Eskimos and the sale of houses to Indians and Eskimos on such terms and conditions and at such prices as the Governor in Council may approve, including the sale to Eskimos at a price \$1,000 less than cost for one-room and one-bedroom houses and \$2,000 less than cost for larger houses; and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$26,047,000.....	21,614,800
Vote 25a.....	1
	21,614,801
Expenditures.....	\$ 21,386,606

Administration—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
	Construction or acquisition of buildings and works.....	(13) 2,795,500	2,315,500	1,926,307
A	Acquisition or construction of equipment.....	(16) 559,000	559,000	442,605
		3,354,500	2,874,500	2,368,912
	Less—anticipated lapses.....	(34) 434,000	434,000	
		\$ 2,920,500	\$ 2,440,500	\$ 2,368,912

A Included: construction equipment \$10,770, fire fighting equipment \$48,397, floating equipment \$2,597, furniture \$48,529, maintenance equipment \$27,073, project equipment \$2,313, radio equipment \$3,145, transportation equipment \$82,674.

Education—Construction or acquisition of buildings, works, land and equipment, including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the share of the Government of the Northwest Territories of expenditures on education and vocational training

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings and land.....	(13) 5,618,000	4,958,600	4,148,902
B	Acquisition or construction of equipment.....	(16) 314,600	345,000	344,641
		5,932,600	5,303,600	4,493,543
	Less—amount recoverable from the Government of the Northwest Territories (\$1,332,000) and anticipated lapses (\$713,000)	(34) 2,045,000	2,045,000	1,248,757
		\$ 3,887,600	\$ 3,258,600	\$ 3,244,786

A Included consultant fees \$151,462—A G Burrows and Associates Edmonton \$48,907, Cohos-De Lasalle and Associates Calgary Alta \$42,024, David Martin McLeod and Associates Edmonton \$6,307, McMillan Long and Associates Calgary Alta \$54,224.

B Included: construction equipment \$84,962, fire fighting equipment \$302, maintenance equipment \$6,283, radio equipment \$2,711, transportation equipment \$25,285, vocational training equipment \$83,453.

Regional Development—Construction or acquisition of buildings, works, land and equipment including authority for a program of construction and acquisition of housing for Indians and Eskimos and the sale of houses to Indians and Eskimos on such terms and conditions and at such prices as the Governor in Council may approve

		Estimates	Allotments	Expenditures
A	Construction of roads and bridges.....	(13) 12,094,000	12,094,000	10,007,146
	Construction or acquisition of buildings and works.....	(13) 4,198,000	4,198,000	3,691,683
B	Acquisition or construction of equipment.....	(16) 532,000	1,363,000	561,649
		16,824,000	17,655,000	14,260,478
	Less—anticipated lapses.....	(34) 3,297,999	3,297,999	
		\$ 13,526,001	\$ 14,357,001	\$ 14,260,478

A Included consultant fees \$26,847—Bell McCulloch Spotoski and Associates Edmonton \$6,636, MacDonald & MacDonald Edmonton \$4,307, Spartan Air Services Ottawa \$15,904.

B Included: construction equipment \$116,766, fire fighting equipment \$18,538, floating equipment \$6,917, furniture \$85,425, maintenance equipment \$11,409, project equipment \$12,848, radio equipment \$18,156, transportation equipment \$213,712.

Territorial Governments—Construction or acquisition of buildings, works, land and equipment including authority to make recoverable advances in respect of services provided and work performed on other than federal property, when only the department is capable of performing such service or work

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings and works.....	(13) 1,274,500	1,474,500	1,321,382
B	Acquisition or construction of equipment.....	(16) 124,200	202,200	158,058
		1,398,700	1,676,700	1,479,440
	Less—anticipated lapses.....	(34) 155,000	155,000	
		\$ 1,243,700	\$ 1,521,700	\$ 1,479,440

A Included consultant fees \$13,077—Strong Lamb & Nelson Ltd Calgary Alta \$5,677, Underwood McLellan and Associates Winnipeg \$7,400.

B Included: maintenance equipment \$3,537, project equipment \$60,948, transportation equipment \$83,056.

Northern Co-ordination and Research—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
	Acquisition of equipment.....	(16) \$ 10,000	\$ 10,000	\$ 9,823

Included: floating equipment \$2,115, laboratory equipment \$993, transportation equipment \$4,967.

Resource and Economic Development—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
	Construction or acquisition of buildings and works.....	(13) 16,000	5,000	1,938
A	Acquisition or construction of equipment.....	(16) 11,000	22,000	21,229
		\$ 27,000	\$ 27,000	\$ 23,167
A	Included: scientific equipment \$2,794, transportation equipment \$12,994.			
	Total Vote 25.....	\$ 21,614,801	\$ 21,614,801	\$ 21,386,606

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Administration.....	2,874,500	2,368,912
Less: anticipated lapses.....	434,000	
	2,440,500	2,368,912
Main projects—		
Whitehorse—		
Construction of medium security prison		
*Contract (1965-66): Bennett & White Construction Co Ltd \$1,083,752, expenditure \$1,435, to date \$1,083,752 (final).		
Education.....	5,303,600	4,493,543
Less: recoveries.....	1,332,000	1,248,757
	3,971,600	3,244,786
Less: anticipated lapses.....	713,000	
	3,258,600	3,244,786
Main projects—		
Aklavik—		
Construction of ten-classroom school		
*Contract: Poole Construction Limited \$1,084,829, expenditure \$89,400 including holdbacks \$4,470.		

Education—Concluded

Cambridge Bay—

Construction of a five-classroom school

*Contract: Byrnes and Hall Construction Ltd

\$638,000, expenditure \$620,949 including holdbacks \$15,000.

Fort McPherson—

Completion of a four-classroom school

*Contract (1965-66): Byrnes and Hall Construction Ltd \$831,533, expenditures \$18,338, to date \$831,533, of which \$167,976 was charged to Northwest Territories and other field services sub-vote in 1965-66 and 1966-67 (final).

Hay River—

Twelve classroom school—

*Contract (1966-67): Byrnes and Hall Construction Ltd \$760,804, expenditures \$111,221, to date \$760,804 (final).

Inuvik—

Construction of sixteen-classroom high school

*Contract (1966-67): Yukon Construction Co Ltd \$1,694,873, expenditures \$1,442,819, to date \$1,664,128 including holdbacks \$77,783.

Tuktoyaktuk—

Construction of five-classroom school, gymnasium addition

*Contract (1966-67): Solar Construction Co Ltd \$238,171, expenditures \$6,356, to date \$238,171 (final).

Yellowknife—

Ten-classroom extension to Sir John Franklin school and two hundred bed hostel

*Contract: Richards Berretti and Jellnek \$110,000, expenditures \$36,578.

Regional Development.....	17,655,000	14,260,478
Less—anticipated lapses.....	3,297,999	
	14,357,001	14,260,478

Main projects—

Construction of roads and bridges—

*Contracts: (a) (1966-67) Allied Shipbuilders Limited for construction of vehicle ferry for 60 mile road crossing of Yukon river \$217,240, expenditure \$152,068, to date \$217,240 (final); (b) Backguard Construction Co Ltd for construction of Lapie River bridge Ross River-Carmacks road \$224,000, expenditures \$219,641 including holdbacks \$77,000; (c) General Enterprises Ltd for grading, drainage and gravel surfacing mile 50 to mile 92 Ross River-Carmacks road \$2,132,965, expenditures \$315,843 including holdbacks \$11,236; (d) (1966-67) George Ludwig Limited and J A Moulson Construction Ltd for grading, culverts and gravel surface mile 117 to mile 167 \$1,608,528, expenditures \$666,222, to date \$1,608,528 (final); (e) Mannix Company Ltd for construction of approximately 34.6 miles of the Hay River-Pine Point development road \$198,536, expenditures \$198,536 (final); (f) (1966-67) George Ludwig Limited and J A Moulson Construction Ltd for grading and drainage mile 20 to mile 50 Ingraham Trail \$2,211,259, expenditures \$1,505,026 including holdbacks \$234,211; (g) Poole Engineering Company Limited: (1966-67) for grading, drainage and gravel surfacing mile 92 to mile 142 Ross River-Carmacks road, \$2,827,638, expenditures \$2,273,505; (1965-66) for grading culverts and gravel surfacing mile 97.5 to mile 158 Fort Smith Highway \$1,258,861, expenditures \$17,054, to date \$1,258,861 (final), for reconstruction of Mackenzie Drive Stage I mile 2.39 to mile 4.19 Hay River \$210,570, expenditures \$181,296 including holdbacks \$1,000; (h) (1966-67) Western Construction and Company Limited for grading, drainage mile 0 to mile 38 Dawson Boundary road \$2,769,112, expenditure \$2,215,191, to date \$2,356,541 including holdbacks \$25,000; (i) (1965-66) Yukon Construction Co Ltd for construction of Money Creek bridge mile 106.5 and Big Campbell River bridge mile 167 \$225,268, expenditures \$54,043, to date \$225,268 (final).

General—

Aerial surveys and mapping—

*Contract: Lockwood Survey Corporation Ltd for aerial photography and mapping mile 50 to mile 195 Ingraham Trail also proposed route Fort Reliance and Fort Smith with access routes to Snowdrift and Uranium City \$103,283, expenditures \$40,515.

Territorial Governments.....	1,676,700	1,479,440
Less: anticipated lapses.....	155,000	
	1,521,700	1,479,440
Main projects—		
Baker Lake—		
Construction of water supply		
*Contract: Red River Construction (1964) Ltd \$208,808, expenditures		
\$115,878 including holdbacks \$5,794.		
Northern Co-ordination and Research.....	10,000	9,823
Research and Economic Development.....	27,000	23,167
	<u>\$ 21,614,801</u>	<u>\$ 21,386,606</u>

*Awarded through the Department of Public Works.

Vote 30 Northern mineral assistance grants—To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current year and subsequent fiscal years not exceeding \$9,000,000; estimated amount required in the current fiscal year.....		3,000,000
Vote 30b To extend the purposes of the Indian Affairs and Northern Development Vote 30 of the main estimates for 1967-68 to increase to \$18,000,000 the authority to make commitments in respect of northern mineral development assistance grants in the current and subsequent fiscal years.....		1
Vote 30c To extend the purposes of Indian Affairs and Northern Development Vote 30 of the main estimates for 1967-68 to authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$6,500,000 for northern mineral development assistance grants and to reduce the total commitment authorization granted pursuant to the provisions of Northern Affairs and National Resources Vote 7a Appropriation Act No. 9, 1966 and Indian Affairs and Northern Development Vote 30b of Appropriation Act No. 7, 1967 to an amount not exceeding in the aggregate the sum of \$18,000,000.....		3,500,000
		<u>6,500,001</u>
Expenditures.....	(20)	<u>\$ 2,792,943</u>

Expenditures included a payment of \$2,000,000 to Panarctic Oils Limited under the terms and conditions of an agreement between the company and Her Majesty dated December 12, 1967 as approved by P.C. 1967-2253, November 30, 1967 and T.B. 673444, October 19, 1967.

Additional payments were made to a number of corporations in the total amount of \$792,943 under the Northern Mineral Exploration Assistance Regulations as approved by P.C. 1966-1641. The latter amount becomes recoverable on the day on which production for gain is commenced in accordance with sec. 12(1) of the regulations.

During the year an amount of \$1 representing the nominal value of shares received from Panarctic Oils Limited was credited to Non-Tax Revenue—Miscellaneous. See contra entry under the schedule, "Other Loans and Investments, Miscellaneous" in volume I of this report.

Vote 32 To authorize interim payments to be made in respect of the current fiscal year to the Governments of the Yukon Territory and the Northwest Territories on account of future payments, including payments in respect of the amortization of outstanding loans, to be made under financial agreements to be entered into between the Government of Canada and the Commissioners of the Yukon Territory and the Northwest Territories.....		9,500,000
Expenditures.....		<u>\$ 9,276,087</u>

To authorize interim payments to be made in respect of the current fiscal year to the Government of the Yukon Territory on account of future payments, including payments in respect of the amortization of outstanding loans, to be made under financial agreements to be entered into between the Government of Canada and the Commissioner of the Yukon Territory; estimated amount required

	Estimates	Allotments	Expenditures
Payment.....	(20) \$ 4,100,000	\$ 4,100,000	<u>\$ 3,876,087</u>

To authorize interim payments to be made in respect of the current fiscal year to the Government of the Northwest Territories on account of future payments, including payments in respect of the amortization of outstanding loans, to be made under financial agreements to be entered into between the Government of Canada and the Commissioner of the Northwest Territories; estimated amount required

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Payment.....	(20)	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
Total Vote 32.....		<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>	<u>\$ 9,276,087</u>

Vote 33a Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement; the payment to the Government of the Northwest Territories under the agreement to be calculated on the following bases: (a) a subsidy of eighty cents per head in respect of the population of the Northwest Territories as determined by the 1961 census; (b) a grant in aid of the Government and Council of the Northwest Territories of \$30,000; and (c) an operating grant in the amount of \$4,740,780 which, when added to the payments under paragraphs (a) and (b), will equal the estimated operating deficit of the Government of the Northwest Territories in the current fiscal year; together with payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; (the amount payable in respect of the current fiscal year to be reduced by the aggregate of all interim payments made pursuant to Indian Affairs and Northern Development Vote 32 of the main estimates for 1967-68)

			270,780
Expenditures.....	(20)	\$	<u>93,821</u>

Vote 34c Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement; the payment to the Government of the Yukon Territory under the agreement to be calculated on the following bases: (a) a subsidy of eighty cents per head in respect of the population of the Yukon Territory as determined by the 1961 census; (b) a grant in aid of the Government and Council of the Yukon Territory of \$30,000; and (c) an operating grant in the amount of \$3,054,000 as a contribution towards the estimated operating deficit of the government of the Yukon Territory in the current fiscal year; together with payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; (the amount payable in respect of the fiscal year to be reduced by the aggregate of all interim payments made pursuant to Indian Affairs and Northern Development Vote 32 of the main estimates for 1967-68) (20) \$1

CONSERVATION

Vote 35 National parks, historic sites and monuments, wildlife resources conservation and development including administration of the Migratory Birds Convention Act—Administration, operation and maintenance including grants as detailed in the estimates, payment to National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec and authority to make

expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia.....	19,820,000
Transfer from Treasury Board Vote 5 contingencies.....	425,000
	<hr/> 20,245,000
Expenditures.....	<hr/> \$ 19,433,071

The variation between the appropriation and expenditures charged thereto resulted from curtailment of program to offset, in part, departmental supplementary estimates requirements.

Total revenue arising from the above expenditures amounted to \$4,594,208.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Payment for damage to their property and for administration expenses caused by the moving of the Galt House from their property.		
Les Soeurs Dominicaines des Saints Agnes Gardiens.....	P.C. 1968-4/718 April 17, 1968	2,870
Payment for unusual non-recurring expenses incurred as a result of transfer to Terra Nova National Park.		
G J Raby.....	P.C. 1967-14/520 March 16, 1967	580
		<hr/> \$ 3,450

Administration—Administration, operation and maintenance of central services associated with the National and Historic Parks branch

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,900,400		
Transfer from Treasury Board Vote 5 contingencies	75,000		
	(1) 1,975,400	1,840,700	1,802,390
Overtime.....	(1) 10,000	19,200	19,130
A Professional and special services.....	(4) 10,400	10,400	8,975
Travelling expenses.....	(5) 175,600	175,600	168,218
Freight, express and cartage.....	(6) 1,300	1,900	1,815
Postage.....	(7) 10,200	10,200	4,495
Telephones and telegrams.....	(8) 29,500	66,000	65,959
Publication of departmental reports and other material.....	(9) 8,900	8,900	4,156
Exhibits, advertising, films, broadcasting and displays.....	(10) 2,600	2,600	316
Office stationery, supplies and equipment.....	(11) 33,000	120,000	119,970
Materials and supplies.....	(12) 38,000	38,000	36,624
Repairs and upkeep of equipment.....	(17) 12,500	13,900	13,840
Rental of equipment.....	(18) 3,400	3,400	2,544
Unemployment insurance contributions.....	(21) 400	400	315
Sundries.....	(22) 3,600	3,600	2,323
	<hr/> \$ 2,314,800	<hr/> \$ 2,314,800	<hr/> \$ 2,251,070

This sub-vote was provided for the general administration and related common services of the national and historic parks branch. This represents the branch management expense which normally would not be distributed to other primary activities and includes but is not necessarily limited to the following divisions; Branch Directorate and supporting services, financial and management advisory services, engineering and personnel. All of these divisions offer and support centralized and specialized services to the Branch as a whole. These services are located in three regional offices in addition to Ottawa, namely, Halifax, Cornwall and Calgary.

Revenue arising from the above expenditures amounted to \$2,080 and consisted of *Proceeds from sales—\$7; Services and service fees—\$1,819; Miscellaneous—\$254.*

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$2,760.

Miscellaneous services \$6,215.

National Parks—Administration, operation and maintenance including authority to make expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 7,359,500			
Transfer from Treasury Board Vote 5 contingencies.....	200,000			
		(1) 7,559,500	7,559,500	7,450,296
Overtime.....		(1) 164,000	207,000	206,722
Allowances.....		(2) 46,400	46,400	34,271
A Professional and special services.....		(4) 623,200	623,200	495,594
Travelling and removal expenses.....		(5) 140,800	190,000	189,566
Freight, express and cartage.....		(6) 64,000	64,000	35,274
Postage.....		(7) 11,100	11,100	8,052
Telephones and telegrams.....		(8) 67,700	91,000	90,471
Publication of departmental reports and other material.....		(9) 155,200	134,100	133,403
Exhibits, advertising, films, broadcasting and displays.....		(10) 49,700	49,700	24,634
Office stationery, supplies and equipment.....		(11) 46,700	132,000	131,463
Materials and supplies.....		(12) 991,400	991,400	988,269
Repairs and upkeep of buildings and works.....		(14) 318,600	318,600	278,910
Repairs and upkeep of roads, bridges, streets, sidewalks and trails.....		(14) 570,200	372,000	371,042
Rental of land, buildings and works.....		(15) 17,300	17,300	4,321
Repairs and upkeep of equipment.....		(17) 736,400	736,400	647,136
Rental of equipment.....		(18) 161,500	161,500	119,397
Municipal or public utility services.....		(19) 295,000	295,000	283,512
Scholarships for the university training of students in outdoor recreation.....		(20) 6,000	6,000	6,000
Unemployment insurance contributions.....		(21) 42,900	42,900	31,512
Sundries.....		(22) 33,500	52,000	51,073
		\$ 12,101,100	\$ 12,101,100	\$ 11,580,918

This sub-vote was provided for the national parks activity which is concerned with the development, operations, maintenance and preservation of nineteen parks, totalling twenty-nine thousand two hundred and seventy-five square miles. Included within the boundaries of these parks are five townships with populations ranging from 350 to 3,500. The department is charged with the task of making the national parks available to the public while maintaining the areas unimpaired for the use of future generations. It is necessary to construct trails, secondary roads and major highways. Included also in visitor services are campgrounds, trailer grounds, picnic areas and a wide range of outdoor activities to provide a satisfying outdoor recreation experience. Interpretation is an important activity directed to educating and informing the public on the purposes of the parks and the special features of each area.

Revenue arising from the above expenditures amounted to \$3,848,643 and consisted of *Privileges, licences and permits* \$3,086,464—bathhouse tickets and fees \$425,551, building permits \$5,941, business licences and concessions \$192,129, camping permits \$612,961, fishing and hunting and trapping licences \$105,737, golf fees \$222,792, gravel permits and royalties \$5,204, rent of buildings \$13,123, rent of land \$88,097, rent of machinery and equipment \$8,248, timber permits and royalties \$42,022, transient motor vehicle licences \$1,331,184, sundries \$33,475; *Proceeds from sales* \$96,444—game and game products \$59,892, publications and prints \$7,461, uniforms \$17,228, sundries \$11,863; *Services and service fees* \$544,254—public utilities \$255,434, sundries \$288,820; *Miscellaneous* \$121,481—commission on provincial motor and drivers' licences \$17,905, fines \$46,043, sundries \$57,533.

A Payments by services with individual payments of \$2,000 or over were:

Catering services \$34,363—D Davidson Peace Point Alta \$3,083.

Commissionaire services \$26,904—Canadian Corps of Commissionaires Ottawa \$26,178.

Medical and health services \$7,633—Cooke's Ambulance Service Ltd Banff Alta \$3,300.

Miscellaneous services \$428,821—University of Alberta Edmonton \$5,284, Canadian Facts Co Ltd Toronto \$10,700, Governors of the University of Calgary Alta \$11,700, Kates, Peat, Marwick & Company Ottawa \$4,500, J L Knetsch Washington DC USA \$5,406, G Levesque Fort Smith NWT \$2,183, MacLaren Advertising Company Ltd Vancouver \$27,174, Sanitary Maintenance Co Windsor Ont \$3,284, J Taylor Associates Revelstoke BC \$9,750, R J Taylor McCreary Man \$7,123.

Contracts (1966-67): (a) Cal-Van Camps Ltd for catering services \$695,709, expenditures \$282,315, to date \$520,343 (amends reporting in Public Accounts, 1966-67); (b) Seymour Caterers Ltd for operation and maintenance of campgrounds \$248,250, expenditure \$89,050, to date \$171,840 including holdbacks \$8,905 (amends reporting in Public Accounts, 1966-67).

Historic Sites—Administration, operation and maintenance including authority for payments to individuals or groups pursuant to the Historic Sites and Monuments Act for the preservation and commemoration of historic sites

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,085,900			
Transfer from Treasury Board Vote 5 contingencies.....	150,000			
		(1) 1,235,900	1,182,800	1,164,951
Overtime.....		(1) 21,600	21,600	15,625
Allowances.....		(2) 9,500	9,500	7,622
A Professional and special services.....		(4) 451,700	371,000	370,967
Travelling and removal expenses.....		(5) 66,900	94,000	93,775
Freight, express and cartage.....		(6) 7,600	7,600	5,450
Postage.....		(7) 5,500	5,500	1,352
Telephones and telegrams.....		(8) 22,900	34,000	33,805
Publication of departmental reports and other material.....		(9) 3,700	7,600	7,594
Exhibits, advertising, films, broadcasting and displays.....		(10) 1,700	2,700	2,646
Office stationery, supplies and equipment.....		(11) 11,200	36,000	35,515
Materials and supplies.....		(12) 82,700	143,000	142,138
Repairs and upkeep of buildings and works.....		(14) 134,400	120,000	69,653
Repairs and upkeep of roads, bridges, streets, sidewalks and trails.....		(14) 20,000	20,000	6,076
Rental of land, buildings and works.....		(15) 1,400	1,400	433
Repairs and upkeep of equipment.....		(17) 22,000	42,000	41,933
Rental of equipment.....		(18) 9,100	9,100	3,846
Municipal or public utility services.....		(19) 74,800	74,800	74,333
Payments to individuals or groups in accordance with agreements entered into by the Minister pursuant to the Historic Sites and Monuments Act for the preservation and commemoration of historic sites.....		(20) 259,100	259,100	165,373
Unemployment insurance contributions.....		(21) 5,100	5,100	2,500
Sundries.....		(22) 23,300	23,300	5,400
		\$ 2,470,100	\$ 2,470,100	\$ 2,250,987

This sub-vote was provided for furthering the preservation, restoration and commemoration of sites and structures of national historical importance pursuant to the Historic Sites and Monuments Act in such a manner as to make the Canadian history of events and individuals meaningful to the public. It undertakes basic and specific research, both historical and archaeological. The division takes care of thirteen major historic sites within an area totalling fifteen thousand acres as well as close to six hundred plaques and monuments located in all provinces.

Revenue arising from the above expenditures amounted to \$32,535 and consisted of *Privileges, licences and permits*—\$4,819; *Proceeds from sales*—\$1,131; *Services and service fees*—\$26,501; *Miscellaneous*—\$84.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$167,883—Canadian Corps of Commissionaires Ottawa \$164,692.
Student guide services \$95,044.

Miscellaneous services \$108,040—W Gibbons Edmonton \$13,000, A Innes-Taylor Whitehorse \$3,000, M Jeffers Louisbourg NS \$5,009, F MacIntyre Louisbourg NS \$4,477, New Brunswick Museum Saint John NB \$15,000, D Prette Winnipeg \$2,080, G Roach Louisbourg NS \$6,383, P J Stokes Ottawa \$3,000, A Storm Louisbourg NS \$5,449, D Taylor Louisbourg NS \$2,310.

Grant in aid of the development of the International Peace Garden in Manitoba

		Estimates	Allotments	Expenditures
Grant.....	(20)\$	15,000	\$ 15,000	\$ 15,000

To authorize payments to the National Battlefields Commission for the purpose and subject to the provisions of an act respecting the National Battlefields at Quebec (c. 57, Statutes of 1908 as amended)

		Estimates	Allotments	Expenditures
Payment.....	(22)\$	354,000	\$ 354,000	\$ 354,000

Grant to Jack Miner Migratory Bird Foundation

		Estimates	Allotments	Expenditures
Grant.....	(20)\$	10,000	\$ 10,000	\$ 10,000

Canadian Wildlife Service—Administration, operation and maintenance including research, conservation and development of wildlife resources, administration of the Migratory Birds Convention Act and authority for payment of scholarships for the training of biologists

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,301,100	1,348,000	1,347,688
	Overtime.....	(1) 23,800	5,925	5,907
	Allowances.....	(2) 9,500	9,250	9,247
A	Professional and special services.....	(4) 408,200	429,380	429,371
	Travelling expenses—Field investigations.....	(5) 95,200	88,250	81,614
	Other travelling and removal expenses.....	(5) 92,900	111,600	111,573
	Freight, express and cartage.....	(6) 22,100	25,340	25,332
	Postage.....	(7) 17,000	10,220	10,213
	Telephones and telegrams.....	(8) 17,500	34,260	34,258
	Publication of departmental reports and other material.....	(9) 121,200	69,100	69,005
	Films and hunting season posters.....	(10) 41,000	98,600	98,592
	Office stationery, supplies and equipment.....	(11) 44,600	140,100	140,062
	Materials and supplies.....	(12) 108,700	137,900	137,839
	Repairs and upkeep of buildings and works.....	(14) 10,200	12,100	12,042
	Rental of land, buildings and works.....	(15) 366,000	174,000	173,958
	Repairs and upkeep of equipment.....	(17) 24,000	39,750	39,724
	Rental of equipment.....	(18) 238,600	218,400	218,372
	Municipal or public utility services.....	(19) 14,000	4,250	4,225
	Memberships in scientific associations.....	(20) 600	1,200	1,200
	Scholarships for the university training of biologists.....	(20) 19,400	19,400	18,000
	Unemployment insurance contributions.....	(21) 300	400	328
	Sundries.....	(22) 4,100	2,575	2,546
		\$ 2,980,000	\$ 2,980,000	\$ 2,971,096

This sub-vote was provided for the research and management of birds referred to in the Migratory Birds Convention Act with the United States; research on and provision of advisory services in relation to wildlife in the national parks of Canada, the Northwest and Yukon Territories, Indian Reserves and on other federal lands such as airports; and research and advisory services on the effect of pesticide uses on wildlife populations. It also provides for the support of the management of wildlife under provincial jurisdiction by undertaking fundamental research at the request of the provinces; by co-operating in management activities with the provinces on request and by agreement; and by providing information about wildlife to the public. This sub-vote also provides for a scholarship program with an upper limit of \$20,000 and for the annual payments over a ten year period of an easement rental to land-owners who preserve designated areas in accordance with specified conditions to provide habitat for migratory birds.

Revenue arising from the above expenditures amounted to \$710,950 and consisted of *Privileges, licences and permits* \$700,062—migratory bird hunting permits \$699,797, sundries \$265; *Services and service fees*—\$1,921; *Miscellaneous*—\$8,967.

A Payments by services with individual payments of \$2,000 or over were:

Clerical and stenographic assistance services \$19,556—Girl Friday at your Service Ltd Edmonton \$4,571, Manpower Services Ltd Edmonton \$4,619, Office Overload Co Ltd Ottawa \$3,094.

Computer services \$50,767.

Court costs services \$10,756—Registrar Land Titles: Manitoba \$4,024, Saskatchewan \$3,300, Alberta \$3,399.

Legal fees services \$4,708.

Migratory bird warden services \$8,160.

Operational administration services \$11,658—H F Lewis Sable River N S \$3,512, J M MacLennan Ottawa \$2,419, J H Morgan Toronto \$2,479.

Operational projects services \$49,974—J J Andre Victoria \$2,500, Atlas Aviation Ltd Ottawa \$16,065, M Laty Montpellier France, \$2,498, R Ogilvie Ottawa \$8,940, A Rick Ottawa \$2,221, D C Thomas Vancouver \$2,558, University of Western Ontario London Ont \$12,000.

Operational research services \$258,754—University of Alberta Edmonton \$3,176, F Anderka Edmonton \$3,450, H Blokpoel Medley Alta \$6,336, University of British Columbia Vancouver \$2,250, Canadian Sport Fishing Institute Ottawa \$9,000, Canadian Wildlife Federation Ottawa \$2,168, Carleton University Ottawa \$3,000, K W Coldwell Kimberley BC \$2,900, P P Defosses Medley Alta \$6,099, G V Dunstan Oakville Ont \$4,924, J Eger Ottawa \$3,475, C D Fowle Toronto \$3,986, R S Gibbon Stewiacke NS \$2,048, E Goldberg Evanston Ill USA \$2,506, University of Guelph Guelph Ont \$6,900, W Gunn Clarkson Ont \$6,000, W H Gunn Toronto \$6,093, R Halladay New Westminster BC \$2,500, Q N Laham Ottawa \$4,465, Laval University Quebec \$4,500, H F Lewis Sable River NS \$4,550, T H Manning Merrickville Ont \$2,900, McGill University Montreal \$5,000, The Colonel John McRae Birthplace Society Guelph Ont \$10,000, G J Mitchell Regina \$3,100, R D Morris Saskatoon Sask \$3,000, K P Morrison Vancouver \$4,450, Mount Allison University Sackville NB \$5,500, M T Myres Calgary Alta \$9,250, Northeastern Wildlife Station Fredericton \$3,200, Northwestern University Evanston Ill USA \$2,000, Ontario Research Foundation

	Estimates	Allotments	Expenditures
Toronto \$46,500, Ontario Veterinary College Guelph Ont \$24, 970, J W Richardson Burlington Ont \$2,288, F Tompa Vancouver \$2,000, University of Saskatchewan Saskatoon Sask \$2,500, University of Toronto Toronto \$19,700, A Williams Ottawa \$2,100, J Yuhlin Yu Vancouver \$2,000.			
Total Vote 35.....	\$ 20,245,000	\$ 20,245,000	\$ 19,433,071

The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Administration.....	2,229,800	2,229,800
Transfer from Treasury Board Vote 5 contingencies.....	75,000	21,270
National Parks.....	11,551,100	11,551,100
Transfer from Treasury Board Vote 5 contingencies.....	200,000	44,818
Historic Sites.....	2,624,100	2,604,987
Transfer from Treasury Board Vote 5 contingencies.....	150,000	
Canadian Wildlife Service.....	2,990,000	2,981,096
Unallotted.....	425,000	
	\$ 20,245,000	\$ 19,433,071

Vote 36c Reimbursement of the National and Historic Parks revolving fund for the value of stores which have become obsolete, unserviceable, lost or destroyed.....		59,267
Expenditures.....	(22) \$	59,267

Vote 40 National Parks, Historic Sites and Monuments, Wildlife Resources Conservation and Development including administration of the Migratory Birds Convention Act—Construction or acquisition of buildings, works, land and equipment including expenditures on works on other than federal property, authority to make expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia and notwithstanding section 30 of the Financial Administration Act, authority to make commitments for the current fiscal year not to exceed a total amount of \$20,436,100.....	19,936,100
Expenditures.....	\$ 17,224,190

The variation between the appropriation and expenditures charged thereto resulted from curtailment of program to offset, in part, departmental supplementary estimates requirements.

Administration—Construction or acquisition of buildings, works, land and equipment

	Estimates	Allotments	Expenditures
Construction of buildings and other construction projects..... (13)	1,329,900	1,319,900	1,186,219
Acquisition of cars and trucks..... (16)	30,200	30,200	28,203
Acquisition of other equipment..... (16)	27,200	37,200	34,599
	\$ 1,387,300	\$ 1,387,300	\$ 1,249,021

Expenditures under this sub-vote included the following:

- Acquisition of land—
Banff National Park—Canadian Pacific Railway Co \$175,000, W Child \$27,500, H C Davies \$5,440, Hugo and Gay G Langas, \$25,000, Leslie and Elizabeth E Weatherby \$10,725; Fundy National Park—Kenneth W and Lorna J Butland \$15,000, James H and Mildred M Kelly \$7,500; Georgian Bay Islands Park—S Darmaga \$40,000; Jasper National Park—G Dietiker \$20,350, W W Evans \$9,000, T W McCready \$21,000, Trans-Mountain Housing Ltd \$13,000; Kejimikujik Park—The Nova Scotia Housing Commission \$42,000; Prince Edward Island Park—C M Blatch \$39,000, D Gallant \$50,000; Point Pelee Park—D Cooper \$8,800, M Dowell \$11,250, W A Fullerton \$6,900, P Kuliszko \$5,600, Jack and Blanche Landon \$8,500, A M MacLeod \$10,750, Maleyko, From & Brophy \$9,650, Maxim and Lena Motolka \$13,038, F Phillips \$5,200, Robert P and Esther D Turner \$10,800, H Wolfe and H O McCormick \$10,000; St Lawrence Islands Park—N K Cadgene \$35,000, R Harvey \$10,700; Waterton Lakes Park—O J Fidall \$21,500, V L O’Bray \$8,500; Yoho Park—Yoho Holdings Ltd \$32,000.
- Erection of memorials—
W Yarwood Toronto for designing and sculpting a monument to Alexander Mackenzie \$8,400.
- Acquisition of equipment—
Included: furniture and appliances \$736, transportation equipment \$2,254.

National parks—Construction or acquisition of buildings, works, land and equipment including expenditures on works on other than federal property and authority to make expenditures on the proposed new national park in the area of Kejimikujik Lake in Nova Scotia

		Estimates	Allotments	Expenditures
Construction of trunk highways including bridges.....	(13)	4,155,000	4,275,000	4,252,876
Construction of other roads, bridges and trails.....	(13)	1,395,900	1,950,930	1,937,163
Construction of buildings and other construction projects.....	(13)	6,886,500	6,071,170	4,581,382
Acquisition of cars and trucks.....	(16)	505,000	505,000	410,445
Acquisition of tractors and heavy road machinery.....	(16)	260,400	260,400	219,051
Acquisition of fire-fighting equipment.....	(16)	38,300	55,000	52,371
Acquisition of other equipment.....	(16)	356,400	480,000	477,611
		13,597,500	13,597,500	11,930,899
Less—anticipated lapses.....	(34)	500,000	500,000	
		\$ 13,097,500	\$ 13,097,500	\$ 11,930,899

Expenditures under this sub-vote included the following:

Ottawa headquarters—

Main projects—

Surveys, investigations, designs, etc.—P Flores East Lansing Mich U S A \$10,000, J H G Smith Vancouver \$3,000.
Special research projects relating to karst forms and systems in the cordillera of Canadian West—D Ford Hamilton Ont \$3,160.

Trunk highways—

Main projects—

Reconstruction of Banff-Windermere highway

*Contract: Burns & Dutton Construction (1962) Ltd for grading, culverts, base course, water sewer and miscellaneous works mile 63.4 to mile 64.9 \$2,237,197, expenditure \$1,209,129 including holdbacks \$60,456.

*Consultant fees \$12,418—Dolmage Mason & Stewart Ltd Vancouver \$10,207, T Lamb McManus & Associates Ltd Calgary Alta \$2,211.

Reconstruction of Jasper-Yellowhead highway

*Contracts: (a) (1966-67) Mannix Co Ltd for grading, drainage, and seeding mile 7.7 to mile 16.2, sub-base and base course mile 1.3 to mile 16.2 and construction of Clairvaux Creek bridge mile 10.5 \$4,092,019, expenditure \$432,348, to date \$4,092,019 (final); (b) Standard-General Construction (International) Ltd: (1965-66) for grading and base course approximately 9.8 miles and Miette River bridge mile 1.32 \$2,036,748, expenditure \$154,591, to date \$2,036,748 (final), for asphalt surfacing mile 0 to mile 18.3 \$678,886, expenditure \$343,683, including holdbacks \$17,184.

Reconstruction of Jasper-Edmonton highway

*Contracts: (a) (1966-67) Standard-General Construction (International) Ltd for grading, surfacing, bridges, slope seeding mile 21 to mile 31 \$2,555,931, expenditure \$621,185, to date \$2,555,931 (final); (b) Western Construction and Lumber Co Ltd for construction of Athabasca River bridge and approaches mile 11.0 \$688,413, expenditure \$440,477 including holdbacks \$22,024.

*Consultant fees—T Lamb McManus & Associates Ltd Calgary Alta \$4,391.

Reconstruction of Banff-Jasper Highway

*Contract (1964-65): New West Construction Co Ltd for grading, base course and Miette River bridge mile 140 to mile 143.7 \$394,243, expenditure \$11,154, to date \$394,243 (final).

Atlantic region—

Main projects—

Cape Breton Highlands Park—

Completion of development of Black Brook serviced campground

Contract (1965-66): Island Construction Limited for construction of buildings, footbridge additions, mechanical and electrical installations \$125,184, expenditure to date \$125,184 (final).

Kejimikujik Park—

Road construction—grading, drainage 7.1 miles of highway

*Contract (1966-67): Diamond Construction (1961) Ltd \$794,205, expenditure \$114,297, to date \$794,205 (final).

Terra Nova Park—

Construction of water supply system

Contract (1965-66): Goodyear Paving Ltd \$308,878, expenditure to date \$308,878 (final).

Western region—

Main projects—

Banff Park—

Development of Lake Louise area

*Contract (1966-67): Burns & Dutton Construction (1962) Ltd for construction of Whitehorn access road, Temple access road connector and parking area Lake Louise \$444,705, expenditure \$235,056, to date \$444,705 (final).

Western region—*Concluded*Banff Park—*Concluded*

Facilities, David Thompson highway

*Contract: Western Paving Ltd for grading, drainage and hot mix surfacing \$418,005, expenditure \$418,005 (final).

Jasper Park—

Maligne Lake area development

*Contracts: (a) (1965-66) New West Construction Co Ltd for grading and bridge construction mile 0 to mile 3.9 Maligne Lake road \$523,359, expenditure \$34,084, to date \$572,616 including holdbacks \$2,500; (b) (1966-67) Square M Construction and Coleman Collieries Ltd for grading, base course, slope seeding and bridges, mile 9.5 to mile 13.9 Medicine Lake—Maligne Lake road \$903,616, expenditure \$145,920, to date \$903,616 (final); (c) (1966-67) Tollestrup Construction Company Limited for improvements to Jasper townsite streets and services \$574,013, expenditure \$214,739, to date \$556,648 including holdbacks \$13,589.

Kootenay Park—

Reconstruction of hot pool

Contract: Inspiration Ltd \$230,918, expenditure \$106,459 including holdbacks \$5,323.

Prince Albert Park—

Construction of Waskesieu access road

Contract: Government of the Province of Saskatchewan \$300,000 (approx.), expenditure \$342,775.

Construction of park administration building

Contract: Shoquist Construction Co Ltd \$162,451, expenditure \$162,451 (final).

Mount Revelstoke and Glacier Parks—

Reconstruction of Mount Revelstoke road

*Contract (1964-65): W C Arnett and Company Limited for grading and base course mile 4.5 to mile 16 Mount Revelstoke access road \$837,435, expenditure \$63,304, to date \$837,245 including holdbacks \$1,000.

Construction of 2 eight-suite apartments at Roger's Pass

Contract: David Hourie Ltd \$330,362, expenditure \$302,210 including holdbacks \$15,110.

Acquisition of equipment—

Included: communication equipment \$27,507, construction equipment \$200,326, farm equipment \$25,634, fire fighting equipment \$21,300, furniture and appliances \$4,425, scientific equipment \$4,730, transportation equipment \$416,979.

*Historic sites—Construction or acquisition of buildings, works, land and equipment
including expenditures on works on other than federal property*

		Estimates	Allotments	Expenditures
Construction of other roads, bridges and trails.....	(13)	170,000	170,000	26,415
Construction of buildings and other construction projects.....	(13)	3,852,800	3,687,400	3,027,658
Acquisition of cars and trucks.....	(16)	16,000	16,000	12,595
Acquisition of tractors and heavy road machinery.....	(16)		5,000	3,343
Acquisition of fire-fighting equipment.....	(16)		5,000	3,768
Acquisition of other equipment.....	(16)	44,600	200,000	192,703
		<u>\$ 4,083,400</u>	<u>\$ 4,083,400</u>	<u>\$ 3,266,482</u>

Expenditures under this sub-vote included the following:

Ottawa—Headquarters—

Main projects—

Acquisition of land—

Bellevue House National Historic Site—M J Orser \$15,400; Chateauguay National Historic Site—Chateauguay Historical Society \$7,500; Fort Chambly National Historic Park—A Bessette \$20,136.

Archaeology and archaeology research—

P J Aish, Ottawa \$2,000, N F Barka Williamsburg Va USA \$3,000, University of Calgary, Calgary Alta, \$3,600, J K Campbell Selkirk Man \$2,400, A Gorman Ottawa \$2,250, T Gorman Ottawa \$2,100, H Ingstad Vettakollem Oslo Norway \$7,500, E B Jelks Dallas Texas USA \$10,700, Olive R Jones Ottawa \$4,000, F E Korve-maker Calgary Alta \$2,815, University of Manitoba Winnipeg \$14,400, Y McNutt Louisburg N S \$4,000, University of Toronto Toronto \$9,000, Trent University Peterborough Ont \$7,500, A E F Wilson \$8,552.

History research—

R Diubaldo London Ont \$2,665, N Elliott Ottawa \$2,739, B Hamelin Ottawa \$5,798, N Ingram Ottawa \$2,801, K Peverley Ottawa \$4,741.

Interpretation—

D Groh Ottawa \$2,190.

Atlantic region—

Main projects—

Fortress of Louisburg—

Archaeology and archaeology research—

A Jeffers \$3,162, C Lindsay \$5,418, D C Lutz \$5,500, L MacDonald \$3,146, B Mittler \$2,624, W Westbury \$6,358.

Engineering services—

C Brufatto \$4,170, J MacKinnon \$4,161, J Price \$7,942.

History research—

B Adams \$2,350, P Bower \$3,696, P Bureau \$5,210, M Gruer \$2,739, B Marchant \$5,000, H Sutermeister \$2,407, B W Way \$4,888, R Way \$7,710.

Photographic services

J D Crawford \$3,936.

Construction of Chateau St Louis

Contract (1965-66): Cambrian Construction Limited for construction of shell, and mechanical and electrical services \$747,233, expenditure \$75,799, to date \$747,233 including holdbacks \$2,180.

Construction of curtain wall between King's Bastion and Dauphin Bastion

Contract: Cambrian Construction Limited \$240,182, expenditure \$177,732 including holdbacks \$8,887.

Signal Hill National Historic Park—

Construction of visitors centre buildings and services

Contracts: (a) A S E Contracting Ltd \$188,516, expenditure \$66,008 including holdbacks \$3,300; (b) (1966-67) W H Parsons Limited \$275,591, expenditure \$209,813, to date \$259,813 including holdbacks \$13,114.

Central region—

Main projects—

Bellevue House National Historic site—

Contract: A Pavey for supervision of landscape construction \$3,000, expenditure \$3,000 (final).

Western region—

Main projects—

Lower Fort Garry—

Contract: University of Manitoba for archaeological investigations and planning purposes in connection with historical development of Lower Fort Garry \$49,800, expenditure \$4,850, to date \$49,700 (amends reporting in Public Accounts, 1966-67).

Acquisition of equipment—

Included: farm implements \$4,464, fire fighting equipment \$21,571, furniture and appliances \$672, scientific equipment \$771, transportation equipment \$33,921.

*Canadian Wildlife Service—Construction or acquisition of
buildings, works, land and equipment*

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and lands....	(13) 1,187,000	1,067,900	527,159
B	Acquisition of equipment.....	(16) 180,900	300,000	250,629
		<u>\$ 1,367,900</u>	<u>\$ 1,367,900</u>	<u>\$ 777,788</u>

A The following payments were made by the Department of Transport for the purchase of land on behalf of the Canadian Wildlife Service in (a) Last Mountain Lake area in Saskatchewan—Administrator of Estates, Province of Saskatchewan Regina \$4,500, L Baht Imperial Sask \$10,250, E G Baldwin Imperial Sask \$20,000, R Brussiere and T Brussiere Saskatoon Sask \$15,000, C L Davis Govan Sask \$7,000, C G Denis Govan Sask \$20,550, H G Gollacher Imperial Sask \$57,000, A Greenfield E Greenfield and M E Greenfield Nokomis Sask \$77,500, L Greenfield Govan Sask \$15,000, V C Huggins Imperial Sask \$17,000, W C Lasher Govan Sask \$29,000, G Masters Govan Sask \$23,000, R E Shields Nokomis Sask \$1,000, S E Vance Imperial Sask \$8,000, The Director, The Veterans Land Act Saskatoon Sask \$42,000, W J Walker Govan Sask \$8,400, A Watson Govan Sask \$10,250, A A Watson Govan Sask \$14,000; (b) Eastern region—R S Frost and D B Frost Argyle N S \$1,651, F H Hines Argyle N S \$3,500, B M Nickerson Argyle N S \$1,312, R G Oulton Jolicoeur N B \$1,500, Les Soeurs Grise de Montreal Montreal \$35,000.

*Contract (1965-66 lump sum): Boychuk Construction (Saskatchewan) Ltd for construction of a laboratory building on University of Saskatchewan campus Saskatoon Sask \$303,146, expenditure to date \$303,135 including holdbacks \$10,229.

B Included: photographic equipment \$9,082, scientific equipment \$106,654, transportation equipment \$134,894.

*Awarded through the Department of Public Works.

Total Vote 40	<u><u>\$ 19,936,100</u></u>	<u><u>\$ 19,936,100</u></u>	<u><u>\$ 17,224,190</u></u>
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The following distribution of expenditures was maintained under authority of Treasury Board.

	Allotments	Expenditures
Administration.....	1,268,139	1,249,021
National Parks.....	12,657,930	11,930,899
Less—anticipated lapses.....	500,000	
	12,157,930	11,930,899
Historic Sites.....	3,642,131	3,266,482
Canadian Wildlife Service.....	1,367,900	777,788
Unallotted.....	1,500,000	
	<u>\$ 19,936,100</u>	<u>\$ 17,224,190</u>

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration

Act, c. 116, R.S., as amended..... (22) \$ 117,651

The above amount represented refunds under section 19 of the Act.

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended..... (22) \$ 126,881

The awards are detailed under the Statement of Damage Claims.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	47,452,600	48,092,302	41,851,122
(2) Civilian allowances.....	2,441,900	2,115,103	2,058,645
(4) Professional and special services.....	21,364,621	20,521,073	16,829,312
(5) Travelling and removal expenses.....	3,445,700	4,120,170	3,162,318
(6) Freight, express and cartage.....	1,622,200	1,850,894	1,531,189
(7) Postage.....	139,500	77,706	79,080
(8) Telephones, telegrams and other communication services.....	644,500	1,106,750	844,812
(9) Publication of departmental reports and other material.....	527,500	363,480	307,150
(10) Exhibits, advertising, films, broadcasting and displays.....	785,800	657,230	1,308,544
(11) Office stationery, supplies, equipment and furnishings.....	829,100	1,401,569	808,722
(12) Materials and supplies.....	14,506,800	10,693,004	13,888,403
Buildings and works including land—			
(13) Construction or acquisition.....	76,360,100	66,571,068	59,825,005
(14) Repairs and upkeep.....	7,910,100	6,744,240	6,849,568
(15) Rentals.....	507,500	258,401	96,652
Equipment—			
(16) Construction or acquisition.....	5,535,800	5,163,862	5,047,816
(17) Repairs and upkeep.....	2,009,800	2,081,825	2,027,646
(18) Rentals.....	1,217,300	1,054,585	1,155,453
(19) Municipal or public utility services.....	2,237,900	2,820,875	3,001,240
(20) Contributions, grants, subsidies, etc., not included elsewhere...	35,488,440	35,796,358	19,412,198
(21) Pensions, superannuation and other benefits.....	70,520	65,097	54,752
(22) All other expenditures.....	26,395,783	23,403,072	19,658,343
	<u>251,493,464</u>	<u>234,958,664</u>	<u>199,797,970</u>
(34) Less—estimated savings and recoverable items.....	9,867,819	3,522,550	2,382,587
Total.....	<u>\$ 241,625,645</u>	<u>\$ 231,436,114</u>	<u>\$ 197,415,383</u>

**Estimated Value of Major Services not Included
in this Department's Appropriations**

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	4,188,100	2,004,000
Accommodation—in this department's own buildings.....	8,517,500	7,626,500
Accounting and cheque issue services—Comptroller of the Treasury.....	1,385,900	1,370,600
Contributions to superannuation account—Treasury Board.....	1,774,800	1,602,300
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	408,100	421,700
Employee surgical-medical insurance premiums—Treasury Board.....	202,500	155,500
Employee compensation payments—Department of Labour.....	234,900	186,300
Carrying of franked mail—Post Office Department.....	77,000	74,200
	<u>\$ 16,788,800</u>	<u>\$ 13,441,100</u>

Payments of Damage Claims

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Settlement for all damages resulting from the expropriation of land.		
Mary Boyle Elizabeth Brisco Alfred Cooper Lake Louise Ski Lodge Limited.....	Exchequer Court award.....	126,881
Payment for damage to their property and for administration expenses caused by the moving of the Galt House from their property, charged to Vote 35.		
Les Soeurs Dominicaines des Saints Anges Gardiens.....	P.C. 1968-4/718 April 17, 1968.....	2,870
Sundry claims, each under \$1,000 (30).....		5,859
		<u>\$ 135,610</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Tax Revenue—		
A Fur export tax.....	1 00	902 72
Non-Tax Revenue—		
B Return on investments.....	1,007,081 03	790,259 08
C Privileges, licences and permits.....	7,759,121 58	7,447,525 36
D Proceeds from sales.....	1,043,005 54	1,428,359 54
E Services and service fees.....	1,264,928 01	973,423 22
F Refunds of previous years' expenditure.....	854,625 05	864,395 10
G Miscellaneous.....	847,009 62	833,242 13
Total.....	<u>\$ 12,775,771 83</u>	<u>\$ 12,338,107 15</u>

Details

Tax Revenue—	
A Fur export tax:	
Tax on furs exported from the Northwest Territories.....	1
96763—20½	

Non-Tax Revenue—

B Return on investments:

Indian Affairs branch—

Land and timber purchased for Indians (interest) \$11,689; interest on loans to Indians \$34,131; sundries \$2,283..... 48,103

All other branches—

Interest on loans to: Eskimos \$17,985; Government of the Northwest Territories \$479,651; Yukon Coal Company Limited \$3,640; Yukon Territorial Government \$456,923; interest in connection with sale of Fundy Park Chalets to Robert R Friars \$244; sundries \$535..... 958,978

1,007,081

C Privileges, licences and permits:

Indian Affairs branch—

Rental of crown-owned housing \$524,082; accommodation and meals \$12,066; miscellaneous fees \$3,128..... 539,276

All other branches—

Bathhouse tickets and fees \$425,551; bonuses, exploratory permits, fees, leases and royalties from oil and gas \$1,918,689; building permits \$5,941; business licences and concessions \$195,669; camping permits \$612,961; fees, leases and royalties from quartz and placer gold \$657,906; fishing and hunting and trapping licences \$805,534; golf fees \$222,792; gravel permits and royalties \$6,311; living accommodation and services \$648,048; quarrying leases \$22,754; registration fees \$25,172; rent of buildings \$45,474; rent of land \$133,469; rent of machinery and equipment \$27,060; timber permits and royalties \$56,560; transient motor vehicle licences \$1,331,184; sundries \$78,771..... 7,219,846

7,759,122

D Proceeds from sales:

Indian Affairs branch—

Livestock \$24,364; lumber and fuel wood \$47,743; sales—Chilcoten Forest School \$86,467; sundries \$100..... 158,674

All other branches—

Fuel oil \$140,159; game and game products \$86,282; land \$54,896; miscellaneous sales from projects operated in rehabilitation centres or elsewhere in the Northwest Territories \$296,483; publications and prints \$11,347; rations \$119,086; resale housing (Eskimos) \$37,109; uniforms \$18,414; sundries \$120,555..... 884,331

1,043,005

E Services and service fees:

Indian Affairs branch—

Public utilities \$13,405; shared operating costs—schools and other projects \$101,156; ferry services \$4,914; sundries \$1,275..... 120,750

All other branches—

Hostel receipts \$125,786; laundry and dry cleaning services receipts \$166,420; public utilities \$514,734; sundries \$337,238..... 1,144,178

1,264,928

F Refunds of previous years' expenditure.....

854,625

G Miscellaneous:

Indian Affairs branch—

Farm debts including seed \$14,177; fish nets \$37,219; fur \$5,591; hospital clothing \$4,403; placement \$6,978; handicrafts \$104,322; road subsidies \$166,281; sundries \$190,663..... 529,634

All other branches—

Commission on provincial motor and drivers licences \$17,905; fines \$55,041; forfeiture of guarantee deposits \$125,903; sundries \$118,527..... 317,376

847,101

Total.....

\$ 12,775,772

Certified correct.

J. A. MACDONALD,
Deputy Minister of Indian Affairs
and Northern Development.

**Comparative Statement of Accounts Receivable
at March 31**

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	141,903	95,499
Other.....	921,837	602,345
Uncollectible.....	19,886	935
	<u>1,083,626</u>	<u>698,779</u>
Previous years—		
Collectible—		
Inter-departmental.....	22,723	21,863
Other.....	814,807	816,915
Uncollectible.....	455,382	182,402
	<u>1,292,912</u>	<u>1,021,180</u>
	<u>\$ 2,376,538</u>	<u>\$ 1,719,959</u>

During the year 488 items amounting to \$28,314 were deleted under section 23 of the Financial Administration Act c. 116 R.S., as amended, and 5 items amounting to \$34,232 were deleted under authority of Treasury Board Vote 7c

Appendix 1

**NATIONAL AND HISTORIC PARKS BRANCH
WORKING CAPITAL—REVOLVING STORES ACCOUNT**

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	<u>1968</u>	<u>1967</u>	LIABILITIES	<u>1968</u>	<u>1967</u>
Inventory of materials.....\$	677,106	\$ 753,485	Working capital advance..\$	677,106	\$ 753,485

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Inventory at beginning of year.....\$	753,485	\$ 827,250
Purchases.....	1,638,826	1,534,313
	<u>2,392,311</u>	<u>2,361,563</u>
Less: Issues from stores.....	1,655,938	1,608,078
Shortages and obsolescence disposal charged to Vote 36c.....		
*Prior to April 1, 1967.....\$	50,887	
1967-68.....\$	16,248	
Less: Overages.....	7,868	
	<u>8,380</u>	
	<u>59,267</u>	
Inventory at end of year.....\$	<u>677,106</u>	<u>\$ 753,485</u>

NOTE:—The above are book figures only based on the financial records and are less than the stores which are maintained in the field by \$73,645. The difference for the most part is made up of accounts payable, stores issues and overages which have not been processed through the financial records at year end.

*Cumulative shortages for fiscal years 1958-59 to 1966-67 inclusive not previously reported.

Appendix 2

NORTHERN ADMINISTRATION BRANCH
REVOLVING STORES ACCOUNT—WORKING CAPITAL FUND

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	1968	1967	LIABILITIES	1968	1967
Inventory of materials.....	\$ 337,736	\$ 446,628	Working capital advance...	\$ 337,736	\$ 446,628

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Inventory of materials at beginning of year.....	\$ 446,628	\$ 384,472
Add: Purchases.....	206,581	331,578
	653,209	716,050
Less: Issues.....	\$ 290,959	
Write-off (Vote 21c).....	24,514	
	315,473	269,422
Inventory at end of year.....	\$ 337,736	\$ 446,628

- NOTE: (1) The above are book figures only which are in excess of the detailed controls maintained in the field by approximately \$70,000 made up, for the most part, of stores issues which are not recorded in this account at year end.
- (2) Held in stores at Frobisher Bay are materials valued at about \$100,000 but not included in the above amount, which were taken over from the United States Air Force, contractors and others at no cost to the Department.

Appendix 3

ESKIMO LOAN FUND—WORKING CAPITAL FUND

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	1968	1967	LIABILITIES	1968	1967
Loans outstanding.....	\$ 492,746	\$ 471,934	Working capital advance...	\$ 492,746	\$ 471,934

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Opening balance, April 1, 1967.....	471,934	456,082
Adjustments for prior years' interest.....	6,625	
	478,559	
Corrected balance April 1, 1967.....	\$ 478,559	
Loans granted during 1967-68.....	72,280	77,763
	\$ 550,839	533,845
Loans repayments during 1967-68.....	\$ 51,340	
Loans written off during 1967-68.....	6,753	61,911
	\$ 492,746	\$ 471,934

NOTE.—Interest receivable on loans as at March 31, 1968 amounting to \$51,406 is not included but is reflected in the departmental statement of accounts receivable.

Appendix 4

INDIAN LOAN ACCOUNTS—WORKING CAPITAL FUND

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	1968	1967	LIABILITIES	1968	1967
Loans outstanding.....	\$ 1,446,792	\$ 1,111,851	Working capital advance...	\$ 1,446,792	\$ 1,111,851

Statement of Operations for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Loans outstanding at beginning of year.....	\$ 1,111,851	\$ 844,414
Add: Loans granted during year.....	763,801	536,095
	1,875,652	1,380,509
Less: Loans repayments during year.....	428,860	268,658
Loans outstanding at end of year.....	\$ 1,446,792	\$ 1,111,851

NOTE.—Repayments were in arrears on 699 loans representing outstanding principal of \$476,153. Twelve loans amounting to \$575 were written off during the year and are included with repayments. Interest receivable on loans as at March 31, 1968 amounting to \$67,348 is not included but is reflected in the departmental statement of accounts receivable.

Appendix 5

INDIAN OFF-RESERVE HOUSING LOAN ACCOUNT—
WORKING CAPITAL FUND

Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES	
Loans outstanding.....	\$ 443,416	Working capital advance.....	\$ 443,416

Statement of Operations for the year ended March 31, 1968

Loans granted during 1967-68.....	\$ 443,416
Loans outstanding March 31, 1968.....	\$ 443,416

Appendix 6

INDIAN SPECIAL ACCOUNTS

Statement of Receipts and Disbursements for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance at beginning of year.....	1,064,355	691,333
Receipts—		
Fur projects.....	25,803	49,542
Handicrafts.....	11,622	11,553
Cowessess leafy spurge control.....	5,088	6,306
Absent or missing heirs.....	1,118	4,072
Canusa.....	3,050	5,486
Suspense, rental.....	1,472,982	1,224,914
Miscellaneous.....		17
	<u>1,519,663</u>	<u>1,993,223</u>
Disbursements—		
Fur projects.....	46,837	54,598
Handicrafts.....	11,453	9,812
Cowessess leafy spurge control.....	16,136	
Absent or missing heirs.....	890	697
Canusa.....	2,184	
Suspense, rental.....	1,966,412	853,140
Miscellaneous.....		4,621
	<u>2,043,912</u>	<u>922,868</u>
Balance at end of year.....	\$ 540,106	\$ 1,070,355

Appendix 7

INDIAN BAND FUNDS

Statement of Receipts and Disbursements for the year ended March 31, 1968

CAPITAL ACCOUNTS

Balance, March 31, 1967.....		25,932,217
Receipts—		
Dues and royalties		
Timber dues.....	779,456	
Gravel dues.....	231,245	
Oil royalties.....	1,948,416	
Oil bonuses.....	1,147,290	
Other.....	1,824	
Sales		
Land.....	146,140	
Other.....	13,210	
Band enterprises		
Agriculture.....	61,187	
Forestry.....	24,381	
Transportation.....	22,640	
Contributions		
Winter works incentive subsidy.....	130,676	
Road subsidy.....	92,633	
Grants.....	6,537	
Miscellaneous.....	11,246	
Miscellaneous		
Housing.....	43,903	
Band loans.....	23,930	
Compensations.....	6,587	
Shares of transferred members.....	47,051	
Sundry.....	273,010	
		5,011,362
		30,943,579
Disbursements—		
Public works and utilities		
Roads, bridges and sidewalks.....	409,700	
Band-owned buildings.....	245,820	
Water systems.....	438,620	
Electric systems.....	178,340	
Sanitation.....	19,280	
Other.....	125,320	
Social welfare		
Housing.....	1,161,620	
Education		
Transportation.....	395,240	
Recreation and community services		
Church and rectory.....	14,460	
Other.....	110,860	
Band enterprises		
Agriculture.....	351,860	
Forestry.....	53,020	
Other.....	101,220	
Economic aid to individuals		
Agriculture.....	115,680	
Forestry.....	4,820	
Other.....	9,640	
Distribution		
Cash disbursements.....	62,660	
Enfranchisement.....	144,600	
Shares of transferred members.....	86,760	

Miscellaneous.....	161,535	
		4,191,055
		<u>\$ 26,752,524</u>

REVENUE ACCOUNTS

Balance, March 31, 1967.....		5,215,501
Receipts—		
Sales.....	35,283	
Band enterprises		
Agriculture.....	166,778	
Forestry.....	5,112	
Leasing—oil.....	1,104,866	
Leasing—other.....	2,235,252	
Fishing and hunting.....	14,911	
Transportation.....	56,355	
Government interest.....	1,568,004	
Contributions		
Winter works incentive subsidy.....	9,155	
Road subsidy.....	74,215	
Grants.....	25,065	
Other.....	26,219	
Miscellaneous		
Housing.....	43,696	
Agricultural assistance to Indians.....	67,880	
Band loans.....	24,897	
Compensations.....	17,845	
Service charges.....	30,011	
Shares of transferred members.....	11,471	
Sundry.....	336,955	
		5,853,970
		<u>11,069,471</u>
Disbursements—		
General government		
Chief and council.....	128,730	
Band administration.....	208,420	
Other.....	42,920	
Protection services.....	49,070	
Public works and utilities		
Roads, bridges and sidewalks.....	202,290	
Band-owned buildings.....	134,860	
Water systems.....	49,010	
Electric systems.....	67,430	
Sanitation.....	17,390	
Other.....	30,650	
Health.....	42,900	
Social services		
Social assistance.....	251,330	
Housing.....	245,200	
Funerals.....	42,910	
Transportation.....	6,230	
Other.....	13,260	
Education		
Transportation.....	30,650	
Other.....	18,390	
Recreation and community services.....	98,080	
Band enterprises		
Agriculture.....	245,200	
Forestry.....	12,260	
Other.....	61,300	

Economic aid to individuals		
Agriculture.....	122,600	
Forestry.....	6,030	
Fishing and hunting.....	11,260	
Other.....	306,500	
Distribution		
Pension.....	19,390	
Cash disbursements.....	674,300	
Enfranchisement.....	24,520	
Shares of transferred members.....	18,390	
Miscellaneous		
Transfers under Section 68.....	2,269,326	
Sundry.....	679,762	
		<hr/>
		6,130,558
Balance, March 31, 1968.....		<hr/> <hr/>
		\$ 4,938,913

1967-1968
PUBLIC ACCOUNTS

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DEPARTMENT OF INDUSTRY

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Details of
EXPENDITURES AND REVENUES

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CONTENTS	
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Summary of appropriations and expenditures.....	18· 2
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Statement of estimated value of major services provided without charge.....	18·11
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DEPARTMENT OF INDUSTRY

The comparative expenditures for Vote 15, capital subsidies for the construction of commercial and fishing vessels, were shown under Department of Transport Vote 95 and comparative expenditures for Vote 20, payments to assist defence manufacturers with defence plant modernization, were shown under Department of Defence Production Vote 5, in the previous fiscal year.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
18·2	Stat.	Minister of Industry—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
18·2	1	Departmental administration including grants as detailed in the estimates.....	11,369,301 00	10,516,874 67	6,306,833 08
18·3	5	To sustain technological capability in Canadian industry.....	25,000,000 00	22,904,446 09	22,626,181 28
18·4	10	To advance the technological capability of Canadian manufacturing industry.....	13,000,000 00	6,364,905 79	4,596,100 24
18·6	15	Capital subsidies for the construction of commercial and fishing vessels.....	42,000,000 00	39,331,611 73	35,821,145 01
18·8	20	Payments for certain programs to assist defence manufacturers.....	12,000,000 00	10,581,600 82	8,000,000 00
18·10	Stat.	To provide incentives for the development of industrial employment.....	15,350,597 72	15,350,597 72	1,151,758 90
18·10	Stat.	General incentives to industry for the expansion of scientific research and development in Canada.....	2,131,353 67	2,131,353 67	
18·10	25	Amount to be credited to the area development account.....	11,000,000 00	11,000,000 00	
18·10	30	To provide for the insurance of loans under the adjustment assistance program related to the Kennedy Round Agreements.....	1 00		
Total.....			\$131,868,253 31	\$118,198,390 41	\$ 78,519,018 43

Salary of Minister, Hon C M Drury, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

Hon C M Drury received travelling expenses of \$9,336 of which \$3,585 was charged to Vote 1 and \$5,751 to Department of External Affairs Vote 1.

Vote 1	Departmental administration, including grants as detailed in the estimates.....	10,568,300
Vote 1a.....		801,000
Vote 1c.....		1
Expenditures.....		11,369,301
		\$ 10,516,874

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 6,500,000	6,990,000	6,988,424
	Living allowances.....	(2) 18,000	18,000	5,617
A	Professional and special services.....	(4) 1,139,000	809,000	682,240
	Travelling and removal expenses.....	(5) 580,000	495,000	476,640
	Freight, express and cartage.....	(6) 32,000	22,000	4,442
	Postage.....	(7) 8,500	8,500	8,283
	Telephones and telegrams.....	(8) 86,100	206,100	180,633
	Publication of departmental reports and other material.....	(9) 248,600	168,600	137,888
	Exhibits, displays, advertising, visual aids.....	(10) 638,500	523,500	494,055
	Office stationery, supplies, equipment and furnishings.....	(11) 1,185,100	1,285,100	1,264,509
	Materials and supplies.....	(12) 38,500	38,500	744
	Grants, scholarships, bursaries and awards, as approved by Treasury Board, to promote industrial design.....	(20) 143,000	143,000	69,518
	Grants to universities and regional development associations, as approved by Treasury Board, to promote area development.....	(20) 12,000	12,000	
	Research grants and contributions to universities, technical societies, trade associations and other organizations to finance technical conferences and seminars and technical publications as approved by Treasury Board.....	(20) 51,000	51,000	
	Grant to Canadian Standards Association.....	(20) 21,200	21,200	21,103
	Grants to universities, as approved by Treasury Board, to assist in establishing and maintaining industrial research institutes.....	(20) 90,000	90,000	84,206
	Grants, as approved by Treasury Board, to promote improvements in the manufacture of rapeseed products.....	(20) 180,000	180,000	
	Grant to assist in establishing a national standards organization	(20) 128,801	128,801	
	Expenses of industrial missions, conferences and seminars, and sundries.....	(22) 269,000	179,000	98,572
		<u>\$ 11,369,301</u>	<u>\$ 11,369,301</u>	<u>\$ 10,516,874</u>

Revenue arising from the above expenditures amounted to \$628 and consisted of *Proceeds from sales*.

A Payments by services with individual payments \$2,000 or over were:

Consultant services \$35,692—Battelle Memorial Institute Columbus Ohio USA \$22,234, Demers Homa Baby Montreal \$3,748, Schoeler and Heaton Ottawa \$4,710, N R Wright Montreal \$5,000.

Design services \$24,083—Geo F Eber Montreal \$4,622, Betty M Flint Toronto \$2,000, Lydia Ferrabee Montreal \$2,200, Wardie Limited Montreal \$2,000.

Industrial research studies \$518,508—S A Alpay Waterloo Ont \$13,809, Atkins Hatch and Associates Limited Toronto \$4,200, Bank of Nova Scotia Toronto \$2,227, Dalhousie University Halifax \$4,764, Economist Intelligence Unit Limited London England \$18,000, Gherzi Textile Organization Zurich Switzerland \$148,750, Helyar Vermeulen Rae and Mauchan Toronto \$2,625, The Institute of Social and Economic Research St John's \$7,000, Kates Peat Marwick Mitchell and Company Ottawa \$5,000, H R Kemp Ottawa \$3,000, New Brunswick Development Corporation Fredericton \$4,800, New Brunswick Research and Productivity Council Fredericton \$5,000, Project Planning Associates Limited Toronto \$15,484, Province of Newfoundland and Labrador St John's \$16,260, Province of Manitoba \$5,172, Province of New Brunswick \$7,154, Province of Alberta \$17,360, Province of Saskatchewan \$4,800, Queen's University Kingston Ont \$16,544, Stevenson and Kellogg Limited Toronto \$52,452, St Dunstons University Charlottetown \$2,340, Sun Rype Products Limited Kelowna BC \$12,500, Union Carbide Canada Limited Toronto \$7,540, University of New Brunswick Fredericton \$3,431, University of Toronto \$6,096, Woods Gordon and Company Toronto \$14,017.

Legal services \$1,342.

Other professional and technical services \$41,211—Canadian Association for Adult Education Toronto \$9,754, Canadian Pavilion Fashions '67 Montreal \$9,927, Industrial Overload Ottawa \$2,194, National Film Board Ottawa \$7,000.

Protection services \$52,628—Canadian Corps of Commissionaires Ottawa \$34,866.

Training courses and seminars \$8,776.

Vote 5 To sustain technological capability in Canadian industry by supporting selected defence development programs, on terms and conditions approved by the Treasury Board, and to authorize, notwithstanding section 30 of the Financial Administration Act, total commitments of \$60,000,000 for the foregoing purposes during the current and subsequent fiscal years.....

25,000,000

Expenditures.....

\$ 22,904,446

	Estimates	Allotments	Expenditures
Contractors.....	55,290,411		
ATCO Industries Limited Calgary Alta.....		278,528	140,078
Avian Aircraft Ltd Georgetown Ont.....		116,668	116,668
Aviation Electric Limited St Laurent Que.....		669,459	392,733
Bowmar Canada Limited Ottawa.....		565,002	138,671
Bristol Aerospace Limited Winnipeg.....		3,169,883	705,408
CAE Industries Limited Montreal.....		276,330	182,493
Canadair Limited St Laurent Que.....		13,726,867	4,856,598
Canadian Marconi Company Montreal.....		11,121,473	6,249,967
Canadian Westinghouse Co Limited Hamilton Ont.....		337,370	235,998
Computing Devices of Canada Limited Bells Corners Ont.....		3,701,382	2,423,317
The de Havilland Aircraft of Canada Limited Downsview Ont.....		670,035	574,264
EMI Cossor Electronics Limited Dartmouth NS.....		522,475	345,395
Fleet Manufacturing Limited Fort Erie Ont.....		60,000	
Garrett Manufacturing Limited Rexdale Ont.....		668,263	367,388
Genaire (1961) Ltd St Catharines Ont.....		61,445	40,174
General Precision Industries Ltd Montreal.....		20,715	19,262
Go-Track Ltd Dorval Que.....		9,000	
Gulton Industries (Canada) Limited Gananoque Ont.....		3,018	3,018
Hawker-Siddeley Canada Limited Malton Ont.....		399,179	90,427
Hawker-Siddeley Canada Limited (Orenda Engines) Malton Ont.....		3,960,000	1,965,713
Irvin Air Chute Ltd Fort Erie Ont.....		119,643	51,769
Leigh Instruments Limited Carleton Place Ont.....		948,280	48,280
Ernst Leitz Canada Ltd Midland Ont.....		9,813	9,813
Litton Systems (Canada) Ltd Rexdale Ont.....		122,700	111,704
Lucas-Rotax Limited Montreal.....		26,950	21,877
McGill University Montreal.....		57,760	57,760
Department of National Defence Ottawa.....		5,000	1,000
Ni-Sil Cables Ltd Toronto.....		42,500	5,858
Northern Electric Company Limited Ottawa.....		20,503	20,503
Okanagan Helicopters Ltd Vancouver.....		67,139	51,117
Ontario Research Foundation.....		4,300	4,300
Precision Electronic Components Ltd Toronto.....		30,273	28,651
Radio Engineering Products Ltd Montreal.....		521,270	521,270
RCA Victor Company Limited Montreal.....		75,149	75,149
Russell Industries Limited Toronto.....		29,455	15,884
Sperry Gyroscope of Canada Limited Montreal.....		104,121	97,956
Timmins Aviation Ltd Dorval Que.....		7,268	3,044
United Aircraft of Canada Ltd Longueuil Que.....		12,502,315	2,860,998
Varian Associates of Canada Ltd Georgetown Ont.....		138,880	69,941
Velan Engineering Limited Montreal.....		120,000	
	55,290,411	55,290,411	22,904,446
Less—authorized commitments for subsequent fiscal years.....	30,290,411	30,290,411	
(20)	\$ 25,000,000	\$ 25,000,000	\$ 22,904,446

Vote 10 To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non defence) development projects on terms and conditions approved by the Treasury Board, and to authorize, notwithstanding section 30 of the Financial Administration Act, total commitments of \$40,000,000 for the foregoing purposes during the current and subsequent fiscal years.....

13,000,000

Expenditures..... **\$ 6,364,906**

	Estimates	Allotments	Expenditures
Contractors.....	14,815,910		
Alexbow Limited Calgary Alta.....		22,324	22,324
Art Laboratory Ltd Montreal.....		48,111	
ATCO Industries Limited Calgary Alta.....		88,419	18,377
Atlas Chain Company Limited Victoria.....		98,000	83,790
Atlas Steel Company Welland Ont.....		202,570	
Aviation Electric Ltd Montreal.....		49,284	22,829

	Estimates	Allotments	Expenditures
Automatec Inc Montreal.....		28,976	16,062
Baker Talc Limited Montreal.....		132,975	1,774
The Baldrive Co Brantford Ont.....		228,491	
Balloon Transport Limited Vancouver.....		76,384	39,686
Barringer Research Limited Rexdale Ont.....		66,723	66,723
Bata Shoe Company of Canada Batawa Ont.....		91,827	64,952
Brantford Cordage Company Brantford Ont.....		33,750	16,273
Brockville Chemical Industries Maitland Ont.....		15,758	12,749
Brunette Machine Works Limited New Westminster BC.....		31,250	
CAE Industries Limited Montreal.....		1,482,513	179,700
Canada Iron Foundries Ltd Lachine Que.....		138,900	26,001
Canada Malting Company Limited Toronto.....		41,526	16,788
Canada Wire and Cable Company Limited Leaside Ont.....		102,114	33,974
Canadair Limited Montreal.....		3,078,684	2,363,984
Canadian Cane Equipment Limited Edmonton.....		278,966	128,966
Canadian Car (Fort William Division) Hawker-Siddeley Canada Limited Fort William Ont.....		58,049	52,244
Canadian Car (Pacific Division) Hawker-Siddeley Canada Limited Vancouver.....		54,847	2,145
Canadian Forest Products Limited Vancouver.....		58,346	52,263
Canadian General Electric Co Limited Peterborough Ont.....		910,660	600,236
Canadian Industries Ltd Montreal.....		166,888	33,936
Canadian Lady Corset Co Limited Montreal.....		8,405	5,385
Canadian Structural Clay Association Willowdale Ont.....		100,000	
Canadian Technical Tape Limited Montreal.....		132,226	22,806
Carbitron Development Limited Vancouver.....		141,934	31,088
Carey-Canadian Mines Limited East Broughton Station Que...		260,000	25,640
Cargate Westminster Industries Limited New Westminster BC...		21,065	21,065
Champlain Power Products Limited Toronto.....		43,793	15,003
Chemech Engineering Limited Vancouver.....		88,581	71,918
Chemech Pollution Abatement Systems Ltd Vancouver.....		38,362	38,362
Collis Leather Company Limited Aurora Ont.....		13,500	
Cominco Limited Sheridan Park Ont.....		250,790	
Computing Devices of Canada Limited Ottawa.....		82,190	49,080
Corod Manufacturing Co Edmonton.....		199,245	154,459
D & S Engineering International Limited Montreal.....		35,689	22,302
De Havilland Aircraft of Canada Toronto.....		30,244	30,244
Delmar Chemicals Limited Montreal.....		61,561	10,598
Dominion Engineering Works Limited Montreal.....		136,750	23,141
Dunlop Canada Limited Toronto.....		11,619	6,867
Dynacast Limited Montreal.....		94,264	
Eldorado Mining and Refining Limited Port Hope Ont.....		100,775	83,209
Empire Laboratories Limited Toronto.....		34,697	
Federal Pacific Electric of Canada Toronto.....		26,920	9,944
Ferranti Packard Electric Limited Montreal.....		137,149	79,925
Ferrodyne Corporation Limited Montreal.....		22,222	4,668
Fina Metal Ltd Ottawa.....		100,465	
Fortune Footwear Limited Burlington Ont.....		4,809	4,809
Found Bros Aviation Limited Rexdale Ont.....		8,000	
General Concrete Limited Hamilton Ont.....		160,255	25,741
Glulam Products Limited New Westminster B C.....		66,851	
Guildline Instruments Limited Smiths Falls Ont.....		39,659	
Hamilton-Hastings Company Limited Downsview Ont.....		22,676	16,425
H J Heinz Co of Canada Ltd Leamington Ont.....		48,000	
Huntec Limited Toronto.....		123,668	38,482
Interprovincial Steel and Pipe Regina.....		103,482	61,584
J D Irving Limited Saint John N B.....		214,416	155,760
Laurentian Concentrates Ltd Ottawa.....		68,700	6,322
Leigh Instruments Limited Carleton Place Ont.....		501,261	162,762
Machinerie Lacasse Inc St Romuald Que.....		32,306	29,075
MacMillan Bloedel Ltd Vancouver.....		446,000	
Maple Leaf Mills Limited Toronto.....		53,378	12,258
Maranda-Labrecque Limited Quebec.....		14,438	978
Maritimes Industries Limited Vancouver.....		21,630	21,630
Maritime Television Limited Stellarton N S.....		353,009	56,379
McPhar Geophysics Ltd Don Mills Ont.....		66,647	47,992
Medico Rearings Limited Ville de Laval Que.....		61,532	1,740

	Estimates	Allotments	Expenditures
Mimik Limited Galt Ont.....		68,760	17,727
Montreal Locomotive Works Ltd Montreal.....		82,500	19,663
Noma Lites Canada Ltd Toronto.....		52,841	52,841
Noranda Mines Ltd Noranda Que.....		831,675	
Nordic Biochemicals Ltd Montreal.....		38,604	2,700
Preci-Tools Ltd Montreal.....		83,667	20,918
Pylon Electronic Development Company Lachine Que.....		37,929	19,317
Pyramid Machine Works Limited Vancouver.....		31,650	31,650
Radal Limited Montreal.....		3,814	1,106
Rader Pneumatic and Engineering Co Ltd Vancouver.....		50,639	34,559
R C A Victor Company Limited Montreal.....		200,000	180,000
Riley's Reproductions Limited Calgary Alta.....		202,596	161,314
Rolland Paper Company Limited Montreal.....		86,500	
Solids Pipelands Economic Study Assoc Edmonton.....		125,000	90,811
Solids Pipeline Research and Development Assoc (S P R D A) Edmonton.....		125,000	99,711
Steep Rock Mines Limited Steep Rock Lake Ont.....		404,346	363,911
Stone and Webster Canada Limited Toronto.....		10,703	
Sun Rype Products Limited Kelowna B C.....		34,100	
Unitron Industries Limited Kitchener Ont.....		47,441	22,859
Valeriot Electronics Limited Guelph Ont.....		2,504	
V-Mark Automation Limited Montreal.....		50,000	13,432
Fritz Werner Limited Montreal.....		76,143	28,970
	14,815,910	14,815,910	6,364,906
Less—authorized commitments for subsequent fiscal years.....	1,815,910	1,815,910	
(20)	\$ 13,000,000	\$ 13,000,000	\$ 6,364,906

Vote 15 Capital subsidies for the construction of commercial and fishing vessels in accordance with regulations of the Governor in Council.....	30,000,000
Vote 15a.....	12,000,000
	42,000,000
Expenditures.....	(20) \$ 39,331,612

In accordance with Ships Construction Assistance Regulations as authorized by P.C. 1961-1290, September 8, 1961, as amended, agreements were entered into with the following shipbuilders and shipowners.

Shipbuilders	Shipowners	Estimated subsidy	Expenditure
		\$	\$
Bathurst Marine Ltd.....	Leaseway Ltd.....	367,500	73,500
Canadian Vickers Shipyards Ltd (3 agreements).....	Atlantic Sugar Refineries Co Ltd..	3,597,909	766,868
Geo T Davie & Sons (4 agreements)....	Atlantic Sugar Refineries Co Ltd..	2,191,054	3,597,909 (f)
Davie Shipbuilding Ltd (2 agreements)..	Canada Steamship Lines.....	6,266,500	766,868
Dosco Industries Ltd (2 agreements)....	H B Nickerson & Sons Ltd.....	934,492	2,191,054 (f)
Marine Industries Ltd (3 agreements)...	Branch Lines Ltd.....	1,878,375	517,300
Marine Industries Ltd.....	Peninsular Fishery Products Ltd..	626,125	6,266,500 (f)
Port Weller Dry Docks (2 agreements)..	Bonavista Cold Storage Co Ltd...	1,006,150	467,246
Port Weller Dry Docks Ltd.....	Upper Lakes Shipping Ltd.....	3,762,500	934,492 (f)
Star Shipyard (Mercer's) Ltd.....	Western Tug and Barge Ltd.....	174,897	1,753,150
			500,900
			626,125 (f)
			804,920
			1,006,150 (f)
			752,500
			3,762,500 (f)
			174,897 (f)

Pursuant to Ship Construction Subsidy Regulations, authorized by P.C.1966-1252, June 30, 1966 agreements were entered into with the following shipbuilders and shipowners.

<u>Shipbuilders</u>	<u>Shipowners</u>	<u>Estimated subsidy</u>	<u>Expenditures</u>
		\$	\$
Allied Shipbuilders Ltd (2 agreements)...	Pacific Tidewater Marine Ltd.....	465,267	89,667
			to date 465,267 (f)
Allied Shipbuilders Ltd.....	Hooker Chemicals Ltd.....	274,530	274,530 (f)
Allied Shipbuilders Ltd.....	Kingcome Navigation Co Ltd.....	404,460	80,892
Bathurst Marine Co (3 agreements)....	Gulf Garden Foods.....	1,306,500	827,450
			to date 1,219,400
B C Marine Shipbuilders Ltd.....	Valdee Marine Ltd.....	115,000	92,000
B C Marine Shipbuilders Ltd.....	Puerto Petroleum Carriers Ltd....	145,775	145,775 (f)
Bel-Aire Shipyard Ltd (4 agreements)...	Island Tug and Barge Ltd.....	135,000	135,000 (f)
Bel-Aire Shipyard Ltd.....	Dr Saul Miller.....	33,533	33,533 (f)
Bel-Aire Shipyard Ltd.....	Vancouver Tug Boat Co Ltd.....	36,194	36,194 (f)
Benson Bros Shipbuilding (1960) Ltd....	Martin Fishing New Brunswick Ltd	248,500	248,500 (f)
Benson Bros Shipbuilding (1960) Ltd....	Leonard Guptill and Francis Guptill	246,512	246,512 (f)
Canadian Shipbuilding and Engineering Ltd (2 agreements).....	Algoma Central Railway.....	3,968,750	2,035,000
Canadian Shipbuilding and Engineering Ltd.....	Papachristides Co Ltd.....	1,855,312	1,484,250
			to date 1,855,312 (f)
Canadian Shipbuilding and Engineering Ltd.....	Canada Steamship Lines Ltd.....	2,830,000	566,000
Canadian Shipbuilding and Engineering Ltd.....	N M Patterson & Sons Ltd.....	1,287,500	257,500
			to date 1,287,500 (f)
Canadian Shipbuilding and Engineering Ltd.....	Shell Canada Ltd.....	246,250	197,000
			to date 246,250 (f)
Canadian Vickers Ltd.....	Scott Misener Steamship Ltd....	2,663,695	2,130,956
Canadian Vickers Ltd.....	St Lawrence Sea Products Co.....	423,575	338,860
Geo T Davie & Son Ltd.....	Atlantic Sugar Refineries Co Ltd..	628,650	502,920
			to date 628,650 (f)
Davie Shipbuilding Ltd (2 agreements)...	Canada Steamship Lines.....	3,785,750	2,498,625
			to date 3,362,750
Davie Shipbuilding Ltd.....	Hall Corp of Canada.....	867,500	867,500 (f)
Davie Shipbuilding Ltd.....	Nipigon Transport Ltd.....	1,998,750	994,375
Donn Mummery Fishery Ltd.....	Don Mummery Fishery Ltd.....	32,542	26,034
Dosco Industries Ltd (4 agreements)...	North Eastern Fish Industries Ltd	2,870,000	2,296,000
			to date 2,870,000 (f)
Dosco Industries Ltd (6 agreements)...	National Sea Products Ltd.....	3,723,878	1,986,068
Ferguson Industries Ltd (4 agreements)...	Acadia Fisheries Ltd.....	2,774,468	2,011,489
			to date 2,288,935
Ferguson Industries Ltd.....	John Penny & Sons Ltd.....	296,956	237,565
			to date 296,956 (f)
Ferguson Industries Ltd (2 agreements)...	Usen Fisheries Ltd.....	345,000	69,000
			to date 345,000 (f)
Hike Metal Products.....	Omstead Fisheries (1961) Ltd.....	48,824	39,059
			to date 48,824 (f)
Hike Metal Products.....	Calvin Stewart.....	52,300	26,150
			to date 52,300 (f)
Hike Metal Products.....	Leonard Roy Omstead.....	48,824	9,765
Hike Metal Products.....	Copeland & Ross Fisheries.....	53,500	42,800
Les Chantiers Maritimes De Paspebiac Inc (3 agreements).....	Canapro Ltd.....	599,950	369,070
Marine Industries Ltd.....	La Compagnie de Traverse du St Laurent Ltée.....	230,837	184,670
			to date 230,837
Marine Industries Ltd.....	Pêcheurs Unis de Quebec.....	607,500	486,000
			to date 607,500 (f)
Marine Industries Ltd (2 agreements)...	Peninsular Fishery Products	1,254,000	627,000
McKay-Cormack Ltd.....	Island Tug and Barge Ltd.....	120,232	24,046
			to date 120,232 (f)
McKay-Cormack Ltd.....	MacMillan Bloedel Ltd.....	95,000	95,000 (f)

		Estimated subsidy	Expenditures
Shipbuilders	Shipowners	\$	\$
McKenzie Barge & Derrick Co Ltd.....	McKenzie Barge & Derrick Co Ltd	152,712	30,542
McKenzie Barge & Derrick Co Ltd.....	Greenlees Equipment Ltd.....	33,486	33,486 (f)
McKenzie Barge & Derrick Co Ltd.....	Gulf of Georgia Towing Co Ltd...	133,103	133,103 (f)
McKenzie Barge & Derrick Co Ltd.....	The British American Oil Co Ltd .	46,099	46,099 (f)
McKenzie Barge & Derrick Co Ltd.....	North West Shipping (1962) Co Ltd	122,330	122,330 (f)
Newfoundland Marine Works Ltd (4 agreements).....	Atlantic Sugar Refineries Co Ltd..	2,675,054	1,236,024
			to date 1,784,224
Pacific Marine Construction Ltd.....	Stelmar Towing Ltd.....	37,338	37,338 (f)
Port Weller Dry Docks Ltd.....	Bonavista Cold Storage Co Ltd....	575,000	575,000 (f)
Port Weller Dry Docks Ltd.....	Ontship Ltd.....	3,137,500	1,568,750
Prince Edward Island Industrial Corporation.....	Industrial Enterprises Incorporated	457,500	91,500
Saint John Shipbuilding & Dry Dock Co Ltd.....	Matthews Bros Ltd.....	158,425	31,685
			to date 158,425 (f)
Saint John Shipbuilding & Dry Dock Co Ltd.....	Mohawk Navigation Co Ltd.....	1,864,283	1,052,358
			to date 1,425,215
Saint John Shipbuilding & Dry Dock Co Ltd (4 agreements).....	Superior Sea Products Ltd.....	1,454,000	945,100
			to date 1,454,000 (f)
Saint John Shipbuilding & Dry Dock Co Ltd.....	Swin Bros Fisheries Ltd.....	345,813	276,650
			to date 345,813 (f)
Selkirk Machine Works Ltd.....	Red River Excursions Ltd.....	25,399	25,399 (f)
Star Shipyard (Mercer's) Ltd.....	The United Church of Canada.....	67,354	53,883
			to date 67,354 (f)
Star Shipyard (Mercer's) Ltd.....	Albert Radil, Celestin Radil & Frank Bogunavich.....	255,485	204,389
Star Shipyard (Mercer's) Ltd.....	Karlinir Fisheries.....	272,705	218,164
Star Shipyard (Mercer's) Ltd.....	Longline Fishing Ltd.....	296,210	59,303
Star Shipyard (Mercer's) Ltd.....	Island Tug and Barge Ltd.....	294,500	58,940
Star Shipyard (Mercer's) Ltd.....	Captain Emil Jensen.....	325,000	65,000
Toronto Dry Dock Ltd.....	C A Pitts Engineering Construction Ltd.....	59,289	59,289 (f)
Vancouver Pile Driving (Shipyard) Ltd (2 agreements).....	Vancouver Pile Driving and Contracting Co Ltd.....	67,150	53,720
Van's Steel Fabricators Ltd.....	Bar-Van Holdings Ltd.....	130,000	26,000
Verreault Navigation Inc.....	Verreault Navigation Inc.....	80,473	64,379
Verreault Navigation Inc.....	De Trois-Pistoles Navigation Co Ltd.....	106,250	85,000
Victoria Machinery Depot Co Ltd (2 agreements).....	Island Tug and Barge Ltd.....	67,500	67,500 (f)
Victoria Machinery Depot Co Ltd (3 agreements).....	Hawkin Towing Co Ltd.....	74,321	74,321 (f)
Victoria Machinery Depot Co Ltd.....	F M Yorke & Son Ltd.....	491,182	392,945
Winnipeg River Cruises Ltd.....	Winnipeg River Cruises Ltd.....	42,105	42,105 (f)
Yarrows Ltd (4 agreements).....	Vancouver Tug Boat Co Ltd.....	541,858	541,858 (f)
Yarrows Ltd (2 agreements).....	Atlantic Sugar Refineries Co Ltd..	2,532,738	1,633,927
			to date 2,532,738 (f)
Yarrows Ltd.....	Barclay Mines Ltd.....	194,000	194,000 (f)
Yarrows Ltd.....	Canadian Transport Ltd.....	396,006	396,006 (f)
Yarrows Ltd (2 agreements).....	Harold B Elworthy.....	67,575	67,575 (f)

(f) Indicates final payment.

Vote 20 Payments, subject to the approval of the Treasury Board, for certain programs to assist defence manufacturers:

(a) with defence plant modernization, by paying one-half the cost of acquisition of new equipment; and

(b) in the establishment of production capacity and qualified sources for production of component parts and materials.....

12,000,000

Expenditures.....

\$ 10,581,601

	Estimates	Allotments	Expenditures
Plant modernization, and establishment of production capacity and qualified sources			
Contractors.....	12,000,000		
AAE Aerospace Products Rexdale Ont.....		4,609	
Abex Industries of Canada Ltd Montreal.....		143,104	143,104
Abex Industries of Canada Ltd Kitchener Division Kitchener Ont.....		59,787	56,481
Amphenol Canada Limited Scarborough Ont.....		433,101	382,153
Ateliers des Sourds Montreal.....		34,689	34,688
Aviation Electric Limited Montreal.....		148,545	148,104
Bata Engineering Batawa Ont.....		125	125
Beaconing, Optical and Precision Materials Co Ltd Montreal		132,398	97,723
Bowmar Canada Limited Ottawa.....		78,707	75,749
Bristol Aerospace Limited Winnipeg.....		154,688	131,978
Burgess Battery Company Niagara Falls Ont.....		937	937
CAE Industries Ltd Electronics Division Montreal.....		28,634	28,634
CAE Industries Ltd Montreal.....		52,594	45,700
Canada Wire and Cable Co Ltd Toronto.....		19,215	
Canadair Limited Montreal.....		4,526,747	4,314,697
Canadian Bronze Company Limited Montreal.....		7,574	
Canadian Flight Equipment Co Limited Toronto.....		29,139	29,139
Canadian General Electric Co Limited Toronto.....		55,036	49,477
Canadian Marconi Company Montreal.....		253,787	231,541
Canadian Westinghouse Company Limited Hamilton Ont....		15,444	15,128
Canus Precision Industries Ltd Toronto.....		51	51
Collins Radio Company of Canada Ltd Toronto.....		5,815	5,330
Computing Devices of Canada Limited Ottawa.....		48,000	44,895
De Havilland Aircraft of Canada Limited Toronto.....		11,452	6,759
Designed Precision Castings Ltd Brampton Ont.....		25,924	20,740
Dominion Aluminum Fabricating Limited Toronto.....		616	616
Donald Roper and Wire Cloth Limited Hamilton Ont.....		13,903	12,363
Douglas Aircraft Co Canada Limited Toronto.....		265,000	219,874
Dowty Equipment of Canada Limited Ajax Ont.....		32,373	32,373
Eastern Die Casting Inc Montreal.....		31,246	31,246
W R Elliott Limited Kitchener Ont.....		58,159	58,159
Enamel and Heating Products Ltd Sackville NB.....		36,131	36,131
Erie Technological Products of Canada Limited Trenton Ont		23,246	23,246
Ferritronics Ltd Richmond Hill Ont.....		624	624
Fisher Gauge Works Limited Peterborough Ont.....		26,300	26,116
General Impact Extrusions Manufacturing Limited Montreal		87,945	87,945
General Metallic Parts Limited Toronto.....		10,636	10,553
General Wire and Cable Co Cobourg Ont.....		83,044	76,830
Greening Industries Ltd Hamilton Ont.....		24,533	
Heroux Machine Parts Limited Montreal.....		201,114	196,885
Hochelaga Tool and Die Inc Montreal.....		7,125	7,125
Industrial Wire and Cable Co Toronto.....		665,990	517,783
Jarry Hydraulics Division, Abex Industries of Canada Limited Montreal.....		272	272
Jarry Hydraulics, Kitchener Division, Abex Industries of Canada Limited Kitchener Ont.....		464,026	266,201
Joly Engineering Limited Montreal.....		134,446	134,446
K K Precision Parts Ltd Weston Ont.....		30,356	27,018
LaSalle Engineering Limited Montreal.....		122,149	54,406
Leigh Instruments Limited Carleton Place Ont.....		36,152	24,514
Ernst Leitz Canada Limited Midland Ont.....		25,497	25,308
Lucas-Rotax Montreal.....		30,736	30,679
Machine Tools by Velan Engineering Montreal.....		155,974	145,558
Magna Electronics Corporation Ltd Toronto.....		263,113	240,267
Marsland Engineering Limited Waterloo Ont.....		43,624	43,624
Metro Engineering Company Limited Montreal.....		99,504	99,504
Robert Mitchell Company Limited Montreal.....		37,658	28,375
Modern Machine Industry Limited Jacques Cartier Que.....		38,710	38,710
Muirhead Instruments Limited Stratford Ont.....		19,767	19,767
National Semi Conductors Limited Montreal.....		6,154	6,154
O & W Electronics Limited Don Mills Ont.....		33,299	17,996
Orenda Division of Hawker-Siddeley Canada Limited Toronto		336,134	298,069

	Estimates	Allotments	Expenditures
Orenda Engines Division, Hawker-Siddeley Canada Limited			
Toronto.....		6,618	6,554
Otaco Limited Orillia Ont.....		100,000	
Preci Tools Limited Montreal.....		84,026	84,026
Premier Metal Housings Ltd Montreal.....		39,254	16,519
Rankin-Strite Limited Hespeler Ont.....		111,767	101,560
Red Granite Limited Cooksville Ont.....		45,418	42,853
Rolls-Royce of Canada Limited Montreal.....		3,327	
Standard Modern Tool Company Limited Toronto.....		9,060	9,060
Steel Treaters of Quebec Inc Montreal.....		42,243	42,243
Triplex Engineering Co Ltd Pointe Claire Que.....		17,444	15,524
United Aircraft of Canada Limited Longueuil Que.....		1,133,850	1,020,374
Upper Canada Manufacturing Ltd Toronto.....		72,114	72,114
Varian Associates of Canada Ltd Georgetown Ont.....		19,886	19,886
Walbar Machine Products of Canada Limited Toronto.....		185,786	175,743
Welwyn Canada Limited London Ont.....		40,369	40,369
Westhill Industries Limited Montreal.....		60,974	60,974
York Gears Limited Toronto.....		178,101	171,932
Unallotted.....		134,105	
	(20) \$ 12,000,000	\$ 12,000,000	\$ 10,581,601

To provide incentives for the development of industrial employment opportunities in designated areas in Canada (Chap. 12, Statutes of 1965 and Industry Vote 15e 1965-66) (20) \$ 15,350,598

General incentives to industry for the expansion of scientific research and development in Canada..... (20) \$ 2,131,353

Vote 25c Amount to be credited to the Area Development Account established by sub-section 1 of section 5 of the Area Development Incentives Act and to authorize, notwithstanding section 30 of the Financial Administration Act, an increase to \$275,000,000 in total amount of commitments in the current and subsequent fiscal years for development grants under the said act..... 11,000,000

Expenditures..... (20) \$ 11,000,000

The area development account is shown under the schedule, Undisbursed Balances of Special Accounts, in volume I of this report.

Vote 30c To provide for the insurance, on a shared risk basis with the lender, in the current and subsequent fiscal years, up to an aggregate amount of \$100,000,000 on such terms and conditions including the payment of such fees therefor as may be prescribed by the Governor in Council, of loans made before January 1, 1973, under the Adjustment Assistance Program related to the Kennedy Round Agreements, by private lenders approved by a board established under section 15 of the Department of Industry Act to manufacturers in Canada who, in the opinion of the said board,

(a) require such loans to restructure their operations but are unable to obtain sufficient financing on reasonable terms without the insurance; and

(b) either

(i) are or are likely to be seriously injured by an increase in imports attributable to the Kennedy Round tariff reductions made by Canada, or

(ii) have significant export opportunities arising out of the Kennedy Round Agreements; and for greater certainty to deem the insurance referred to above to be a guarantee for purposes of section 27 of the Financial Administration Act (20) \$ 1

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	6,515,000	7,003,424	4,844,006
(2) Civilian allowances.....	20,000	7,617	18,010
(4) Professional and special services.....	1,139,000	682,240	273,045
(5) Travelling and removal expenses.....	580,000	476,640	358,568
(6) Freight, express and cartage.....	32,000	4,442	8,016
(7) Postage.....	8,500	8,283	6,282
(8) Telephones, telegrams and other communication services.....	86,100	180,633	113,301
(9) Publication of departmental reports and other material.....	248,600	137,888	107,962
(10) Exhibits, advertising, films, broadcasting and other material...	638,500	494,055	301,201
(11) Office stationery, supplies, equipment and furnishings.....	1,185,100	1,264,509	201,503
(12) Materials and supplies.....	38,500	744	350
(20) Contributions, grants, subsidies, etc. not included elsewhere....	121,107,953	107,839,343	37,013,134
(22) All other expenditures.....	269,000	98,572	35,273,640
Total.....	\$ 131,868,253	\$ 118,198,390	\$ 78,519,018

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	380,000	262,000
Accounting and cheque issue services—Comptroller of the Treasury.....	30,800	26,200
Contributions to superannuation account—Treasury Board.....	413,000	207,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	36,000	42,100
Employee surgical-medical insurance premiums—Treasury Board.....	26,300	18,000
Advisory and administrative services—Department of Defence Production.....	1,150,000	868,000
Employee compensation payments—Department of Labour.....	100	
Carrying of franked mail—Post Office Department.....	31,700	4,900
	\$ 2,067,900	\$ 1,429,000

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	987,392 11	284,668 80
B Proceeds from sales.....	627 50	4,464 49
C Refunds of previous years' expenditure.....	35,485 33	3,795 04
D Miscellaneous.....	227,615 84	56,155 00
Total.....	\$ 1,251,120 78	\$ 349,083 33

Details

Non-Tax Revenue—

A Return on investments:

Interest on balances receivable under loans to manufacturers of automotive products:

B K and B Truck Bodies Limited \$3,144, Bemis Association Canada Limited \$3,120, Berg Mfg (Canada) Ltd \$10,899, Brantford Trailer and Body \$50,317, Canada Forgings Limited \$2,558, Court Industries Limited \$5,398, E D M Machine Services Limited \$393, Esseo Stamping Products \$4,134, Fabricated Steel Products \$77,291, Fibre Products Canada Limited \$984, Gabriel of Canada Limited \$93,475, Hafner Fabrics Canada \$6,194, Harding Carpets Limited \$51,710, Hayes Dana Limited \$249,496, Heatex Limited \$23,666, Kendan Manufacturing Limited \$10,023, Kent Tools Limited \$2,813, Larsen and Shaw Limited \$6,207, Levy Industries \$83,662, Metal Shapes Limited \$1,341, Metals and Alloys Company Limited \$10,280, N A P Tool Limited \$20,979, North American Plastics Company Limited \$132,464, Pacific Truck and Trailer \$6,967, Paragon Tools Company Limited \$4,714, Paramount Gasket Company Limited \$7,196, Pilef Machinery and Wire Products Limited \$3,897, Richler Industries Limited \$40,783, S K D Manufacturing Company Limited \$40,864, Sydmillan Corporation Limited \$3,701, Venco Metals \$4,502, Western Flyer Coach 1964 \$4,125, Wheatley Manufacturing Limited \$1,622, Whitaker Cable Canada Limited \$15,154, White Die Casting Company Limited \$3,319.....

	987,392
B Proceeds from sales.....	628
C Refunds of previous years' expenditure.....	35,485
D Miscellaneous.....	227,616
Total.....	\$ 1,251,121

Certified correct.

B. G. BARROW,

Acting Deputy Minister of Industry.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....		
Other.....	292	2,393
Uncollectible.....	103	
	395	2,393
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	11	
Uncollectible.....	12	
	23	
	\$ 418	\$ 2,393

1967-68
PUBLIC ACCOUNTS

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DEPARTMENT OF INSURANCE

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Details of
EXPENDITURES AND REVENUES

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DEPARTMENT OF INSURANCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
19·2	1	Departmental administration.....	1,327,300 00	1,324,123 90	1,124,625 63
19·3	Stat.	Civil service insurance actuarial liability adjustment.....	580,064 34	580,064 34	527,561 32
		Total.....	\$ 1,907,364 34	\$ 1,904,188 24	\$ 1,652,186 95

Vote 1 Departmental administration.....	1,271,000
Vote 1c.....	11,300
Transfer from Treasury Board Vote 5 contingencies.....	45,000
	1,327,300
Expenditures.....	\$ 1,324,124

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$1,030,000		
Transfer from Treasury Board Vote 5 contingencies.....	45,000		
	(1) 1,075,000	1,071,900	1,069,600
Valuation of securities.....	(4) 6,000	6,000	6,000
Travelling expenses.....	(5) 41,000	43,000	42,747
Freight, express and cartage.....	(6) 700	800	753
Postage.....	(7) 500	500	500
Telephones and telegrams.....	(8) 5,500	9,200	9,127
Publication of departmental reports and other material... (9)	167,000	163,500	163,204
Office stationery, supplies, equipment and furnishings..... (11)	31,000	31,800	31,711
Sundries.....	(22) 600	600	482
	\$ 1,327,300	\$ 1,327,300	\$ 1,324,124

This vote was provided for the cost of the supervision and inspection by the department of federally registered or licenced insurance companies, fraternal benefit societies, loan companies, trust companies, small loans companies and co-operative credit societies; the inspection of provincial loan and trust companies that are members of the Canada Deposit Insurance Corporation; the supervision of employee pension plans subject to the Pension Benefits Standards Act; the provision of actuarial and technical services to other departments; the administration of the Civil Service Insurance Act and the collection of premium taxes imposed under Part I of the Excise Tax Act on insurance placed with unauthorized insurers and on insurance placed with authorized insurers through brokers or agents outside Canada.

Civil service insurance actuarial liability adjustment, Civil Service Insurance Act,
c. 49, R.S. (22) \$ 580,064

This amount represents an actuarial liability adjustment as at March 31, 1968 to the civil service insurance account—see under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	1,075,000	1,069,600	917,203
(4) Professional and special services.....	6,000	6,000	5,000
(5) Travelling and removal expenses.....	41,000	42,747	36,047
(6) Freight, express and cartage.....	700	753	153
(7) Postage.....	500	500	400
(8) Telephones, telegrams and other communication services..	5,500	9,127	6,588
(9) Publication of departmental reports and other material...	167,000	163,204	140,056
(11) Office stationery, supplies, equipment and furnishings.....	31,000	31,711	16,561
(22) All other expenditures—			
Civil service insurance actuarial liability adjustment....	580,064	580,064	527,561
Sundry.....	600	482	2,618
	<u>580,664</u>	<u>580,546</u>	<u>530,179</u>
Total.....	<u>\$ 1,907,364</u>	<u>\$ 1,904,188</u>	<u>\$ 1,652,187</u>

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	76,000	73,000
Safe-keeping of securities, accounting and cheque issue services—Comptroller of the Treasury.....	104,000	77,000
Contributions to superannuation account—Treasury Board.....	70,700	38,200
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	8,200	8,000
Employee surgical-medical insurance premiums—Treasury Board.....	5,100	3,000
Carrying of franked mail—Post Office Department.....	8,000	8,000
	<u>\$ 272,000</u>	<u>\$ 207,200</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Tax Revenue—		
A Tax on insurance premiums.....	302,581 30	169,086 50
Non-Tax Revenue—		
B Services and service fees.....	1,244,571 30	970,924 27
C Miscellaneous.....	64 96	177 63
Total.....	<u>\$ 1,547,217 56</u>	<u>\$ 1,140,188 40</u>

Details

Tax Revenue—

A Tax on insurance premiums

On insurance placed with unauthorized insurers.....	218,445
On insurance placed with authorized insurers through brokers or agents outside Canada.....	84,136

302,581

Under part I of the Excise Tax Act, c. 100, R.S., as amended, a tax of 10 per cent is levied on net insurance premiums paid by any resident of Canada for insurance with insurers not authorized under the laws of Canada or any province thereof. A 10 per cent premium tax is also levied on insurance, placed with authorized insurers through agents or brokers outside Canada.

Non-Tax Revenue—

B Services and service fees:

Assessments on:

Insurance companies.....	1,002,227
Loan companies.....	24,922
Trust companies.....	43,808
Small loans companies and money lenders.....	38,933
Co-operative credit societies.....	2,875

Total (revenue from assessments)..... 1,112,765

Under the provisions of the Department of Insurance Act, c. 70, R.S., the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year.

The amount assessed is determined as follows:

1966-67

Expenditures charged to Vote 1.....	1,124,626
Government contributions to the public service superannuation account, the unemployment insurance fund and the group surgical-medical plan.....	37,533
Rent, char services, lighting, furniture, fixtures and sundries charged to Department of Public Works, Vote 5.....	60,992
Cost of maintaining custody of securities, accounting and cheque service charged to Comptroller of the Treasury..	95,557
Carrying of franked mail charged to Post Office Department.....	6,278
	<u>1,324,986</u>

Less:

Salaries on account of civil service insurance administration, etc.....	49,404
Salaries on account of work done for other departments.....	147,987
Printing and stationery.....	2,488
Penalties received.....	2,960
Balance of Vote 1 charged to Government.....	7,358
Sale of publications.....	2,175
	<u>212,372</u>

Add two assessments collected in 1967-68..... 151

\$ 1,112,765

DEPARTMENT OF INSURANCE

19.5

Services provided to Canada Deposit Insurance Corporation	114,738	
Fees collected under Pension Benefits Standard Act	14,639	
Penalties collected during the year	2,430	
		<u>1,244,572</u>

Penalties amounting to \$2,480 were received during 1967-68 from companies which did not file business statements within the time limit imposed under the terms of the Act.

C Miscellaneous	65
Total	<u>\$ 1,547,218</u>

Certified correct.

RICHARD HUMPHRYS,
Superintendent of Insurance.

Comparative Statement of Accounts Receivable at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental	182	359
Previous years—		
Uncollectible	207	
	<u>\$ 389</u>	<u>\$ 359</u>

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF JUSTICE

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Details of

EXPENDITURES AND REVENUES

■

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DEPARTMENT OF JUSTICE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
20·2	Stat.	Minister of Justice—Salary and motor car allowance.....	16,999 91	16,999 91	16,999 92
20·2	1	Administration including grants as detailed in the estimates.....	3,983,101 00	3,564,117 93	2,713,270 21
20·5	Stat.	Judges' salaries, allowances and pensions..	11,773,267 48	11,773,267 48	9,444,418 62
		<i>Expenditures from appropriations not required for 1967-68.....</i>			348 49
		Total.....	\$15,773,368 39	\$15,354,385 32	\$12,175,037 24

Salary of Minister, Hon P E Trudeau, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

Hon P E Trudeau received travelling expenses of \$1,509 charged to Vote 1.

Vote 1 Administration, including grants and contributions as detailed in the estimates, gratuities to the widows or such dependents as may be approved by Treasury Board, of judges who die while in office and authority to make recoverable advances for the administration of justice on behalf of the Governments of the Northwest Territories and the Yukon Territory.....			3,983,100
Vote 1c.....			1
Expenditures.....		\$	3,983,101
			3,564,118

Total revenue arising from the above expenditures amounted to \$123,665.

Departmental administration including grants and contributions as detailed in the estimates and authority to make recoverable advances for the administration of justice on behalf of the Governments of the Northwest Territories and the Yukon Territory

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 2,966,000	2,792,901	2,590,142
	Allowances.....	(2) 30,000	30,000	22,395
A	Professional and special services.....	(4) 50,000	110,000	92,933
B	Legal fees, court costs and payments for the maintenance of prisoners and juvenile delinquents....	(4) 200,000	200,000	183,156
	Travelling and other expenses of judges for visiting custodial institutions.....	(5) 3,000	3,000	1,028
	Other travelling expenses.....	(5) 75,000	100,000	97,369
	Travelling expenses of Chief Justices attending annual conference of Chief Justices.....	(5) 6,000	6,000	5,784
	Freight, express and cartage.....	(6) 1,500	3,127	3,030
	Postage.....	(7) 3,000	3,100	3,018
	Telephones and telegrams.....	(8) 47,000	73,010	70,095

		Estimates	Allotments	Expenditures
Publication of departmental reports and other material.....	(9)	3,000	3,000	638
Office stationery, supplies, equipment and furnishings	(11)	74,000	110,000	104,100
Law books, books of reference for the library and binding of same.....	(11)	16,500	23,700	22,947
Materials and supplies.....	(12)	500	500	202
Repairs and upkeep of equipment.....	(17)	500	500	215
Municipal or public utility services.....	(19)	12,000	12,000	5,672
Contribution to the conference of commissioners on uniformity of legislation in Canada.....	(20)	200	200	200
Contribution to Queen's University to assist in defraying the costs of a Canadian conference on computers and the law to be held in June 1968....	(20)	2,500	2,500	
Sundries.....	(22)	7,001	20,163	19,992
		3,497,701	3,493,701	3,222,916
Less—Amounts recoverable from Northwest Territories Territorial Government and Yukon Territorial Government.....	(34)	454,200	454,200	438,221
		\$ 3,043,501	\$ 3,039,501	\$ 2,784,695

Revenue arising from the above expenditures amounted to \$89,758 and consisted of *Services and service fees* \$34,451—transcripts \$80, court costs \$3,785, sheriff's fees \$11,700; *Miscellaneous* \$55,307—fines \$54,598, sundries \$709.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$4,408—Canadian Corp of Commissionaires Ottawa \$4,408.

Legal services \$30,158—G Desjardins Quebec \$6,146, P T Galligan Ottawa \$7,745, F Kaufman Montreal \$6,530.

Credit reports \$2,209.

Reporters \$1,316.

Medical services \$899.

Fees constitutional committees \$39,619—H C Goldenberg Montreal \$28,860.

Miscellaneous services \$14,271—University of Alberta Edmonton \$10,506.

B Payments by services with individual payments of \$2,000 or over were:

Legal services \$83,293—D S Collins Whitehorse Y T \$14,146, R E Hudson Whitehorse Y T \$3,109, J A MacLennan Vancouver \$3,695, R W Miller Whitehorse Y T \$14,344, M M de Weerdt Yellowknife N W T \$2,289, B Purdy Yellowknife N W T \$6,357, H H Regehr Whitehorse Y T \$2,064, D H Searle Yellowknife N W T \$2,402, A E Williams Yellowknife N W T \$7,926, N V K Wylie Whitehorse Y T \$7,476.

Maintenance of prisoners \$48,839—Belmont Rehabilitation Centre Edmonton \$2,941, Bowden Institution Innisfail Alta \$16,855, Provincial Gaol Fort Saskatchewan Alta \$18,917, Rideau Industrial Farm Burritt's Rapids Ont \$8,284.

Transportation of court parties \$14,813—Northwest Territorial Airways Ltd Yellowknife N W T \$14,813.

Reporters \$2,173.

Medical services \$1,325.

Jury fees \$10,328.

Witness fees \$12,937.

Interpreters \$912.

Miscellaneous services \$18,526.

Statute Revision Commission

		Estimates	Allotments	Expenditures
A	Salaries.....	(1)	41,000	36,648
	Professional and special services.....	(4)	100,000	8,354
	Postage.....	(7)	200	200
	Telephones and telegrams.....	(8)	600	1,665
	Publication of departmental reports and other material.....	(9)	40,000	2,412
	Office stationery, supplies and equipment.....	(11)	7,200	4,323
	Sundries.....	(22)	2,000	405
		\$ 150,000	\$ 127,000	\$ 54,007

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$8,354—H C Goldenberg Montreal \$7,500.

PUBLIC ACCOUNTS, 1967-68

Supreme Court of Canada—Administration

		Estimates	Allotments	Expenditures
	Salaries..... (1)	302,000	302,000	283,003
A	Professional and special services.... (4)	60,000	55,000	18,476
	Travelling expenses..... (5)	3,000	3,000	2,923
	Freight, express and cartage..... (6)	600	605	605
	Postage..... (7)	500	500	500
	Telephones and telegrams..... (8)	5,000	5,000	4,900
	Office stationery, supplies, equipment and furnishings (11)	25,000	25,000	24,704
	Law books, books of reference for library and binding of same..... (11)	40,000	45,000	44,633
	Sundries..... (22)	2,000	1,995	1,620
		<u>\$ 438,100</u>	<u>\$ 438,100</u>	<u>\$ 381,364</u>

Revenue arising from the above expenditure amounted to \$4,127 and consisted of *Miscellaneous*.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$15,168—Y Beriault Hull Que \$3,792, W T Corbett Ottawa \$3,792, J E Cote Ottawa \$3,792, D Cuthbertson Ottawa \$3,792.

Exchequer Court of Canada—Administration

		Estimates	Allotments	Expenditures
	Salaries..... (1)	198,000	199,000	198,811
A	Services of sheriffs, outside reporters etc..... (4)	30,000	39,500	34,340
	Court officials' travelling expenses..... (5)	15,000	12,500	10,086
	Postage..... (7)	500	500	500
	Telephones and telegrams..... (8)	7,000	7,650	7,603
	Office stationery, supplies, equipment and furnishings (11)	50,000	53,500	48,075
B	Salaries—Deputy Judges—Exchequer Court—appointed under Section (8) Exchequer Court Act... (22)		14,500	14,500
	Sundries..... (22)	1,000	1,350	1,304
		<u>\$ 301,500</u>	<u>\$ 328,500</u>	<u>\$ 315,219</u>

Revenue arising from the above expenditures amounted to \$29,780 and consisted of *Services and service fees* \$29,780—admiralty fees \$1,005, exchequer court fees \$28,775.

A Payments by services with individual payments of \$2,000 or over were:

Witness fees \$4,200.

Court reporters \$23,281—N R Butcher and Company Toronto \$3,173.

Sheriff's fees \$3,393.

Miscellaneous services \$3,466.

B By P.C. 1965-2228, December 15, 1965 as amended by P.C. 1967-2237 of November 30, 1967 and pursuant to section 8 of the Exchequer Court Act, the Hon F A Sheppard, a retired judge of appeal of the Court of Appeal of British Columbia, was appointed to be a deputy judge of the Exchequer Court of Canada at the salary of an Exchequer Court judge, less fourteen thousand dollars per annum, the amount of his pension as a retired judge.

Gratuities to the widows or such dependents as may be approved by Treasury Board of judges who die while in office

		Estimates	Allotments	Expenditures
Gratuities..... (21)	\$	50,000	\$ 50,000	\$ 28,833
Total Vote 1.....	\$	3,983,101	\$ 3,983,101	\$ 3,564,118

Judges' salaries, allowances and pensions*Supreme Court of Canada—Judges' salaries, Judges Act, c. 159, R.S., as amended*

Salary of Chief Justice of Canada.....	(1)	41,667
Puisne Judges, 8 at \$37,000.....	(1)	291,277
Travel.....	(5)	1,000
		<hr/> 333,944

Exchequer Court of Canada—Judges' salaries, including district judges in admiralty and travelling allowances, etc., c. 159, R.S., as amended

Salaries.....	(1)	260,693
Travelling allowances—President and puisne judges.....	(5)	15,293
		<hr/> 275,986

By P.C. 1965-2228, December 15, 1965 as amended by P.C. 1967-2237, November 30, 1967 and pursuant to section 8 of the Exchequer Court Act, the Hon F A Sheppard, a retired judge of appeal of the Court of Appeal of British Columbia, was appointed to be a deputy judge of the Exchequer Court of Canada at the salary of an Exchequer Court judge, less fourteen thousand dollars per annum, the amount of his pension as a retired judge. The charge is to Vote 1.

Other Courts—Judges' salaries and travelling allowances, c.159, R.S., as amended

Judges' salaries—Other courts.....	(1)	9,063,368
Judges' travelling allowances—Other courts.....	(5)	314,801
		<hr/> 9,378,169

Northwest Territories—Judge's salary and travelling allowance, c. 159, R.S., as amended

Salary of judge.....	(1)	27,667
Travelling allowance.....	(5)	4,785
		<hr/> 32,452

Yukon Territory—Judge's salary and travelling allowance, c. 159, R.S., as amended

Salary of judge.....	(1)	27,667
Travelling allowance.....	(5)	898
		<hr/> 28,565

Pensions under the Judges Act, c. 159, R.S., as amended

Pensions.....	(21)	1,724,152
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The amounts paid in respect of the Supreme Court of Canada, Exchequer Court of Canada, Northwest Territories and the various Provincial Courts under Federal jurisdiction are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (9)...	82,068	Quebec (57).....	313,265
Exchequer Court of Canada (4)...	24,155	Ontario (91).....	423,939
Northwest Territories (1).....	14,000	Manitoba (24).....	143,480
Newfoundland (3).....	32,494	Saskatchewan (42).....	211,137
Nova Scotia (17).....	90,938	Alberta (24).....	100,462
Prince Edward Island (4).....	14,681	British Columbia (35).....	202,518
New Brunswick (14).....	71,015		
			<hr/> \$1,724,152
Total Statutory item.....			<hr/> \$ 11,773,268

The following statement shows judges' salary rates in effect from March 1, 1968:

	Annual salary rate		Annual salary rate
Chief Justice of Canada.....	\$ 42,000	Puisne Judges (Exchequer Court).....	\$ 30,000
Puisne Judges (Supreme Court).....	37,000	Puisne Judges, Provincial and Territorial	
President of the Exchequer Court of Canada	34,000	Court Judges.....	28,000
Chief Justices of Provincial Courts.....	32,000	County and District Court Judges.....	21,000

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	13,193,338	12,835,943	9,896,605
(2) Civilian allowance.....	32,000	24,395	23,790
(4) Professional and special services.....	440,000	337,259	394,946
(5) Travelling and removal expenses.....	438,777	453,967	386,723
(6) Freight, express and cartage.....	2,100	3,634	2,992
(7) Postage.....	4,200	4,219	3,962
(8) Telephones, telegrams and other communication services..	59,600	84,263	64,739
(9) Publication of departmental reports and other material....	43,000	3,050	7,656
(11) Office stationery, supplies, equipment and furnishings....	212,700	248,781	164,384
(12) Materials and supplies.....	500	202	324
Equipment—			
(17) Repairs and upkeep.....	500	215	247
(19) Municipal or public utility services.....	12,000	5,672	14,954
(20) Contributions, grants, subsidies, etc., not included else- where.....	2,700	200	33,200
(21) Pensions, superannuation and other benefits.....	1,774,152	1,752,985	1,589,499
(22) All other expenditures.....	12,001	37,821	23,926
	16,227,568	15,792,606	12,607,947
(34) Less—Estimated savings and recoverable items.....	454,200	438,221	432,910
Total.....	\$ 15,773,368	\$ 15,354,385	\$12,175,037

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	628,900	531,300
Accounting and cheque issue services—Comptroller of the Treasury.....	284,700	39,000
Contributions to superannuation account—Treasury Board.....	188,100	101,300
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	28,400	23,200
Employee surgical-medical insurance premiums—Treasury Board.....	29,300	12,700
Employee compensation payments—Department of Labour.....	700	3,200
Carrying of franked mail—Post Office Department.....	29,000	2,600
	\$ 1,189,100	\$ 713,300

REVENUES

Comparative Summary

	<u>1967-68</u>	<u>1966-67</u>
Non-Tax Revenue—		
A Services and service fees.....	64,231 08	22,857 21
B Refunds of previous years' expenditure.....	6,196 24	2,209 22
C Miscellaneous.....	59,433 92	50,017 59
Total.....	<u>\$ 129,861 24</u>	<u>\$ 75,084 02</u>

Details

Non-Tax Revenue—	
A Services and service fees: Court costs \$3,785; transcripts \$80; sheriff's fees \$11,700; admiralty fees \$1,005; Exchequer Court fees \$28,775; sundries \$18,886.....	64,231
B Refunds of previous years' expenditure: Northwest Territories administration \$595; Yukon Territory \$3,236; sundries \$2,365.....	6,196
C Miscellaneous: Fines \$54,598; sundries \$4,836.....	59,434
Total.....	<u>\$ 129,861</u>

Certified correct.

D. S. MAXWELL,
Deputy Minister of Justice.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	452	863
Other.....	1,008	
	<u>\$1,460</u>	<u>\$ 863</u>

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF LABOUR

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF LABOUR

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

<u>Page</u>	<u>Vote</u>		<u>1967-68</u> <u>Appropriations</u>	<u>1967-68</u> <u>Expenditures</u>	<u>1966-67</u> <u>Expenditures</u>
21·2	Stat.	Minister of Labour—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
21·3	1	General administration.....	1,972,000 00	1,846,512 67	1,815,937 78
LABOUR RELATIONS					
21·3	5	Administration including the promotion of labour-management consultation.....	1,415,000 00	1,318,778 78	1,126,742 32
LABOUR STANDARDS AND BENEFITS					
21·6	10	Administration, including the government's contribution to annuities agents pension account, and to deem, for the purposes of the Government Employees Compensation Act, any International commission, who employs Canadian citizens, to be a commission established to perform a function or duty on behalf of the Government of Canada.	2,703,000 00	2,089,248 28	1,835,887 69
21·8	Stat.	Payments of compensation respecting government employees and merchant seaman.....	3,362,579 09 6,065,579 09	3,362,579 09 5,451,827 37	3,107,391 21 4,943,278 90
RESEARCH AND DEVELOPMENT					
21·9	15	Administration including the co-ordination and advancement of Canada's role in international labour affairs, the development and co-ordination of departmental emergency plans, and the administration of transitional assistance to workers in automotive manufacturing and parts industries.....	1,576,000 00	1,264,535 45	1,317,592 68
21·10	20	Grants, contributions and subsidies as detailed in the estimates.....	1,749,000 00 3,325,000 00	981,186 47 2,245,721 92	15,690,406 50 17,007,999 18
		<i>Expenditures from appropriations not required for 1967-68.....</i>			96 02
		Total.....	<u>\$12,794,579 01</u>	<u>\$10,879,840 66</u>	<u>\$24,911,054 12</u>

Salary of Minister, Hon J R Nicholson, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

Hon J R Nicholson received travelling expenses of \$11,153 charged to Vote 1 and \$665 charged to Vote 15.

21.3

1,972,000

\$ 1,846,513

A Payments by services with individual payments of \$2,000 or over were:
Commissionaire services \$16,318—Canadian Corps of Commissionaires Ottawa \$16,318.
Consultant services \$2,122—B Curtis Ottawa \$2,122.
Miscellaneous services \$4,992.

B The Queen's Printer is responsible for the sale of the *Labour Gazette* and other departmental publications and the collection of revenues therefrom.

Vote 5 Administration including the promotion of labour-management consultation	1,385,000
--	------------------

30,000

1,415,000
\$ 1,318,779

		Estimates	Allotments	Expenditures
Salaries.....	(1)	33,000	35,500	35,476
Travelling expenses.....	(5)	800	800	441
Telephones, telegrams and other communication services.	(8)	700	1,000	996
Office stationery, supplies, equipment and furniture.....	(11)	500	500	201
		<u>\$ 35,000</u>	<u>\$ 37,800</u>	<u>\$ 37,114</u>

Conciliation services including expenses of boards and commissions

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 280,000	251,400	249,610
	Overtime.....	(1) 100	100	64
	Travelling expenses.....	(5) 18,000	16,000	12,412
	Freight, express and cartage.....	(6) 200	300	298
	Postage.....	(7) 500	500	388
	Telephones, telegrams and other communication services.....	(8) 10,000	10,000	9,942
	Publication of informational material.....	(9) 1,200	3,200	3,163
	Office stationery, supplies, equipment and furniture..	(11) 8,000	7,900	4,991
A	Allowances and expenses of conciliation boards and industrial inquiry commissions.....	(22) 198,000	295,000	265,964
B	Expenses for administration of the Maritime Transportation Unions Trustees Act.....	(22) 162,000	87,000	80,477
	Sundries.....	(22) 100	100	99
		\$ 678,000	\$ 671,500	\$ 627,408

A Included expenses of the industrial inquiry commissions appointed pursuant to section 56 of the Industrial Relations and Disputes Investigation Act, c. 54, 1948, to investigate technological and other changes having a bearing on working and employment conditions of longshoremen and related trades at the Ports of Montreal, Trois Rivières and Quebec, totalling \$218,449.

Payments by services with individual payments of \$2,000 or over were:

Consultant services \$52,650—Dufresne McLaglan Daignault Inc Montreal \$31,050, Pierre Harvey Montreal \$21,600.

Health research services \$2,775—McGill University Montreal \$2,775.

Interpreters services \$9,015.

Legal services \$45,177—J Filion Montreal \$2,547, Germain Thibaudeau and Lesage Quebec \$5,665, Germain Pigeon Thibaudeau and Lesage Quebec \$9,458, Luc Parent Montreal \$16,052, Louis-Philippe Pigeon Quebec \$8,958.

Reporting services \$25,021—Angus Stonehouse and Co Ltd Toronto \$7,635, Jean MacKay and Pierre Vilare Montreal \$17,386.

Per diem payments amounted to \$56,085. Those of \$2,000 or over were: Dr L Fine Toronto \$4,520, Dr L A Picard Montreal \$32,200.

B The Board of Trustees, consisting of a chairman and two other members appointed by the Governor in Council, was established under section 3 of the Maritime Transportation Unions Trustees Act, c. 17, 1963, to manage and control the maritime transportation unions.

Section 4 of the Act provides that the chairman and other members be paid such remuneration as may be fixed by the Governor in Council together with reasonable travelling and living expenses incurred in the course of their duties while absent from their ordinary places of residence.

The chairman, R Lippe, was paid at the rate of \$60 per day; members, J MacKenzie and C H Millard received \$60 and \$55 per day, respectively.

Payments by services with individual payments of \$2,000 or over were:

Accounting advice and services \$4,324—Riddell Stead Graham and Hutchison Montreal \$4,324.

Legal services \$3,858—Martineau Walker Allison Beaulieu Tetley and Phelan Montreal \$3,858.

Labour Management Consultation

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 290,000	259,850	257,092
	Overtime.....	(1) 150	150	125
	Travelling expenses.....	(5) 59,000	52,000	42,819
	Freight, express and cartage.....	(6) 400	800	693
	Postage.....	(7) 700	1,000	972
	Telephones, telegrams and other communication services..	(8) 4,100	7,100	7,082
	Publication of informational material.....	(9) 35,800	31,300	25,652
	Posters, radio, film and other publicity material.....	(10) 43,000	114,000	110,171
	Office stationery, supplies, equipment and furniture.....	(11) 11,500	8,500	6,164
	Expenses of conferences on labour-management co-operation.....	(22) 12,000	2,500	1,769
	Sundries.....	(22) 500	500	103
		\$ 457,000	\$ 477,700	\$ 452,642

*Employee representation activities including expenses of the
Canada Labour Relations Board*

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 76,000	72,250	69,713
	Overtime.....	(1)	250	249
A	Legal, interpreter and reporting fees and expenses...	(4) 17,000	21,000	20,720
	Travelling expenses.....	(5) 5,000	5,300	5,282
	Postage.....	(7) 2,000	2,000	1,797
	Telephones, telegrams and other communication services.....	(8) 1,300	2,300	2,300
	Publication of reports and other informational material.....	(9) 1,500	2,500	2,500
	Office stationery, supplies, equipment and furniture..	(11) 3,200	3,200	2,240
B	Allowances and expenses of members of the Canada Labour Relations Board.....	(22) 55,000	49,700	35,132
		<hr/>	<hr/>	<hr/>
		\$ 161,000	\$ 158,500	\$ 139,933

The Canada Labour Relations Board was established under the Industrial Relations and Disputes Investigation Act, c. 54, 1948, and consists of a chairman and such number of other members, not exceeding eight, as the Governor in Council may determine. In addition to the chairman and members of the board, the Governor in Council may appoint a vice-chairman.

Section 58 of the Act provides that the members shall be paid such remuneration as may be fixed by the Governor in Council and such actual and reasonable expenses as may be incurred by them in the discharge of their duties.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$4,240—H J MacDonald Calgary Alta \$3,208.

Reporting services \$9,685—Capital Verbatim Reporting Co Ltd Ottawa \$6,568, Verbatim Reporting Service Ottawa \$3,117.

Translation services \$5,520—Berlitz Translations Montreal \$5,520.

Miscellaneous services \$1,275.

B The chairman, A H Brown, was paid on an annual basis and the vice-chairman, J J Quinlan, served without remuneration while the other members A H Balch, E R Complin, J A D'Aoust, J Guilbault, K Hallsworth, A J Hills, D MacDonald and G Picard were paid at the rate of \$100 per day.

Administration of the Fair Employment Practices Act

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 38,000	32,000	31,063
	Travelling expenses.....	(5) 5,000	4,000	3,233
	Freight, express and cartage.....	(6) 200	200	12
	Postage.....	(7) 300	300	150
	Telephones, telegrams and other communication services.	(8) 1,000	1,000	755
	Publication of informational material.....	(9) 10,000	10,000	7,194
	Posters, radio, film and other publicity.....	(10) 20,000	20,000	18,623
	Office stationery, supplies, equipment and furniture.....	(11) 2,000	2,000	652
	Expenses of conferences.....	(22) 5,000		
	Allowances and expenses of inquiry commissions.....	(22) 2,500		
		<hr/>	<hr/>	<hr/>
		\$ 84,000	\$ 69,500	\$ 61,682
		<hr/>	<hr/>	<hr/>
	Total Vote 5.....	\$ 1,415,000	\$ 1,415,000	\$ 1,318,779

LABOUR STANDARDS AND BENEFITS

Vote 10 Administration, including the government's contribution to annuities agents pension account, in accordance with regulations made pursuant to Vote 181, Appropriation Act No. 5, 1961, and to deem for the purposes of sub-paragraph (ii) of paragraph (c) of sub-section (1) of section 2 of the Government Employees Compensation Act, any International Commission with headquarters in Canada and any International Commission with headquarters in another country, who employs Canadian citizens, to be a commission established to perform a function or duty on behalf of the Government of Canada.....	2,703,000
Expenditures.....	<u>\$ 2,089,248</u>

Administration

	Estimates	Allotments	Expenditures
Salaries..... (1)	30,000	33,400	32,797
Travelling expenses..... (5)	1,400	1,700	1,618
Telephones, telegrams and other communication services..... (8)	300	650	603
Office stationery, supplies, equipment and furniture..... (11)	300	300	263
	<u>\$ 32,000</u>	<u>\$ 36,050</u>	<u>\$ 35,281</u>

Labour standards activities including the administration of the Canada Labour (Standards) Code, the Fair Wages and Hours of Labour Act, fair wages policy order and activities associated with determination of wage rates for prevailing rate employees, ships officers and crews

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	517,000	512,100	458,901
Overtime..... (1)		500	480
Travelling expenses..... (5)	68,000	68,000	37,206
Freight, express and cartage..... (6)	600	600	425
Postage..... (7)	900	900	875
Telephones, telegrams and other communication services..... (8)	9,500	10,150	10,150
Publication of reports and other informational material..... (9)	10,000	9,050	2,601
Newspaper, radio, film and other publicity..... (10)	20,000	20,000	
Office stationery, supplies, equipment and furniture.. (11)	20,000	20,000	14,912
A Allowances and expenses of consultative or advisory committees and expenses of inquiries..... (22)	25,000	25,000	21,122
	<u>\$ 671,000</u>	<u>\$ 666,300</u>	<u>\$ 546,672</u>

A An amount of \$9,615 represented per diem payments in respect of inquiries. Those of \$2,000 or over were:
C A L Murchison \$7,575.

Administration of the Women's Bureau

	Estimates	Allotments	Expenditures
Salaries..... (1)	34,000	34,000	31,092
Travelling expenses..... (5)	1,800	1,800	1,145
Freight, express and cartage..... (6)	100	100	68
Postage..... (7)	100	100	75
Telephones, telegrams and other communication services..... (8)	700	800	770
Publication of informational material..... (9)	4,800	4,700	1,581
Office stationery, supplies, equipment and furniture..... (11)	1,500	1,500	367
Allowances and expenses of advisory committee members and other conference expenses..... (22)	1,000	1,000	
	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>\$ 35,098</u>

Administration of the Annuities Act

		Estimates	Allotments	Expenditures
	(1)	717,000	717,000	692,663
	(1)	1,500	1,500	330
	(4)	250,000	219,500	210,327
A	(4)	151,800	128,300	104,747
	(5)	2,500	6,000	4,876
	(6)	1,000	1,000	856
	(7)	7,000	7,000	6,178
	(8)	15,800	16,800	16,096
	(9)	1,000	1,000	139
	(10)	75,000	4,000	2,318
	(11)	26,700	26,700	19,195
	(22)	2,500	1,500	1,140
	(22)	500	1,000	828
			121,000	
		\$ 1,252,300	\$ 1,252,300	\$ 1,059,693

A Payments by services with individual payments of \$2,000 or over were:

Collection of annuity premiums \$34,574—Government of Canada—Post Office Department \$34,574.

Computer services \$9,162—Government of Canada—Central Data Processing Service Bureau \$9,162.

Wages of annuity field office assistants \$49,388—E Andre Ottawa \$2,428, J L Beaudet Quebec \$3,004, O Birrell Windsor Ont \$2,808, E G Bourne Regina \$2,808, M Brooks Toronto \$2,904, S Carboneau Montreal \$3,416, S Charron Montreal \$2,337, G Duchescher Calgary Alta \$2,684, R Harris Kitchener Ont \$2,445, G Krpan Edmonton \$2,648, E T Luposki Saskatoon Sask \$2,680, E L MacDowall Toronto \$2,808, R K Martell Winnipeg \$2,808, G Olsson Saint John N B \$2,808, V Turner London Ont \$2,808, I Watson Vancouver \$2,488.

Miscellaneous \$11,623.

Government's contribution to annuities agents pension account in accordance with regulations made pursuant to Vote 181, Appropriation Act No. 5, 1961

		Estimates	Allotments	Expenditures
Contribution.....	(21)	\$ 35,000	\$ 35,000	\$ 35,000

*Administration of the Government Employees Compensation Act,
the Merchant Seamen Compensation Act, and the Canada Labour (Safety) Code*

		Estimates	Allotments	Expenditures
	(1)	271,000	272,000	271,159
	(4)	40,000	40,000	4,773
A	(4)	200,000	200,000	
	(5)	21,000	21,000	19,543
	(6)	1,300	1,300	493
	(7)	2,900	2,900	1,550
	(8)	7,500	7,150	5,057
	(9)	35,000	32,000	20,749
	(10)	68,000	68,000	32,673
	(11)	22,000	25,000	21,507
		\$ 668,700	\$ 669,350	\$ 377,504

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$2,500—B A Inshaw Ottawa \$2,200.

Legal services \$2,273—H J Grey Vancouver \$2,108.

Total Vote 10.....	\$ 2,703,000	\$ 2,703,000	\$ 2,089,248
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Payments of compensation respecting government employees (Chap. 134, R.S., as amended) and merchant seamen (Chap. 45, statutes of 1964-65)

Government employees compensation

	Federal government's share of administration expenses of provincial boards.....	(4)	402,812
A	Payments of employment injury claims for public service employees.....	(21)	2,952,907
			<u>3,355,719</u>

A The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

Payments—

Provincial Boards—

Newfoundland.....	76,517
Nova Scotia.....	270,022
Prince Edward Island.....	29,329
New Brunswick.....	100,378
Quebec (Workmen's Compensation Commission).....	1,033,789
Ontario.....	1,298,634
Manitoba.....	113,183
Saskatchewan.....	203,850
Alberta.....	441,286
British Columbia.....	417,392
	<u>3,984,380</u>

Payments respecting locally engaged employees outside Canada.....	<u>1,226</u>	3,985,606
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Less: Assessments and refunds

Assessments.....	210,953
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Refunds:

Claims and costs recovered from Crown agencies.....	294,868
Sundry administrative expenses.....	37,086
Miscellaneous.....	86,980
	<u>418,934</u>
	<u>629,887</u>
	<u>\$ 3,355,719</u>

STATUS OF ADVANCES, GOVERNMENT EMPLOYEES COMPENSATION ACT

Board	Advances as at Mar. 31, 1968	*Outstanding charges as at Mar. 31, 1968	Advances less outstanding charges as at Mar. 31, 1968
Newfoundland.....	20,000	7,329	12,671
Nova Scotia.....	75,000	24,701	50,299
Prince Edward Island.....	5,000	1,833	3,167
New Brunswick.....	15,000	15,000	
Quebec (Workmen's Compensation Commission).....	175,000		175,000
Ontario.....	150,000	144,107	5,893
Manitoba.....	25,000	12,995	12,005
Saskatchewan.....	50,000	26,024	23,976
Alberta.....	100,000	45,607	54,393
British Columbia.....	100,000	46,239	53,761
	<u>\$ 715,000</u>	<u>\$ 323,835</u>	<u>\$ 391,165</u>

*Administration expenses of Provincial Boards which have been charged to advances pending reimbursement by department.

NOTE.—Advances as at March 31, 1968, were carried forward to 1968-69 as they represented the amounts which were shown as outstanding in the books of the department.

Merchant seamen compensation

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	(22)	6,860
Total Statutory item.....		\$ 3,362,579

RESEARCH AND DEVELOPMENT

Vote 15 Administration, including the co-ordination and advancement of Canada's role in international labour affairs, the development and co-ordination of departmental emergency plans and the administration of transitional assistance to workers in automotive manufacturing and parts industries, and related activities.....	1,576,000
Expenditures.....	\$ 1,264,535

Administration

		Estimates	Allotments	Expenditures
Salaries.....	(1)	30,000	38,000	37,448
Travelling expenses.....	(5)	950	950	806
Telephones, telegrams and other communication services.....	(8)	350	700	652
Office stationery, supplies, equipment and furniture..	(11)	700	700	462
A Development of special research projects.....	(22)	30,000	29,750	22,883
		\$ 62,000	\$ 70,100	\$ 62,251

A Expenditures included payments of \$3,600 to E Herman Ottawa and \$7,658 to B Sufrin Ottawa for conducting research studies.

Economics and research

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	785,000	769,000	641,275
Overtime.....	(1)	2,000	2,000	1,504
A Professional and special services.....	(4)	54,700	78,900	72,994
Travelling expenses.....	(5)	13,000	11,000	10,263
Freight, express and cartage.....	(6)	300	300	172
Postage.....	(7)	1,000	1,000	695
Telephones, telegrams and other communication services.....	(8)	8,000	8,700	8,700
Publication of research reports and other material...	(9)	50,000	40,000	33,756
Office stationery, supplies, equipment and furniture..	(11)	48,000	43,000	41,593
Allowances and expenses of research advisory committee.....	(22)	1,000	1,000	128
		\$ 963,000	\$ 954,900	\$ 811,080

A Payments by services with individual payments of \$2,000 or over were:

Computer and programming services \$72,994—Government of Canada—Central Data Processing Service Bureau \$72,994.

PUBLIC ACCOUNTS, 1967-68

Analyses of labour legislation

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 115,000	114,600	89,924
	Overtime.....	(1)	400	390
A	Professional and special services.....	(4) 6,800	6,700	4,627
	Travelling expenses.....	(5) 2,000	1,000	196
	Freight, express and cartage.....	(6) 300	300	84
	Postage.....	(7) 100	100	75
	Telephones, telegrams and other communication services.....	(8) 1,300	1,400	1,284
	Publication of informational material.....	(9) 11,500	11,500	4,360
	Office stationery, supplies, equipment and furniture..	(11) 2,000	3,000	2,586
		\$ 139,000	\$ 139,000	\$ 103,526

- A Payments by services with individual payments of \$2,000 or over were:
Consultant services \$4,627—B A Inshaw Ottawa \$3,750.

Administration of international labour affairs

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 150,000	150,000	130,896
	Allowances.....	(2) 45,000	45,000	31,755
	Travelling expenses.....	(5) 28,000	23,950	7,668
	Postage.....	(7)	250	150
	Telephones, telegrams and other communication services.....	(8) 2,500	2,500	2,075
	Publication of informational material.....	(9)	200	136
	Office stationery, supplies, equipment and furniture..	(11) 3,000	6,600	4,382
A	Allowances to delegates and expenses of international labour conferences.....	(22) 55,000	55,000	47,947
	Sundries.....	(22) 500	500	430
		\$ 284,000	\$ 284,000	\$ 225,439

B Mackasey, Parliamentary Secretary, received travelling expenses of \$780.

- A Expenditures included travelling expenses of the delegates and advisers \$43,030.

Special services including emergency planning and the administration of automotive industry transitional assistance

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 101,000	101,000	59,463
	Travelling expenses.....	(5) 5,000	5,000	1,096
	Freight, express and cartage.....	(6) 300	300	31
	Postage.....	(7) 100	100	15
	Telephones, telegrams and other communication services.	(8) 1,100	1,400	1,255
	Publication of informational material.....	(9) 11,000	10,700	22
	Newspaper, radio, film and other publicity.....	(10) 5,000	5,000	
	Office stationery, supplies, equipment and furniture.....	(11) 4,500	4,500	357
		\$ 128,000	\$ 128,000	\$ 62,239
Total Vote 15.....		\$ 1,576,000	\$ 1,576,000	\$ 1,264,535

DEPARTMENT OF LABOUR

21-11

Vote 20	Grants, contributions and subsidies as detailed in the Estimates.....	1,749,000
	Expenditures.....	<u>\$ 981,187</u>

Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 1,500,000	\$ 1,500,000	\$ 732,395

The variation between the appropriation and the total of expenditures charged thereto was due to the fact that:

(a) Lay-off of the workers in the industry was not as extensive as was first expected, and with the buoyancy of the labour market, alternative employment was fairly readily available.

(b) Most of the laid-off workers who made claims for transitional assistance were disqualified because they were eligible for supplementary unemployment benefit which is a private unemployment benefit scheme provided for in the collective agreements of a number of Canadian companies.

International labour affairs

	Estimates	Allotments	Expenditures
Grants to the International Institute for Labour Studies including grants to Canadian scholars to work at the Institute.....	50,000	50,000	50,000
Grant to the International Advanced Training Centre at Turin.....	50,000	50,000	50,000
(20)	\$ 100,000	\$ 100,000	\$ 100,000

Research

	Estimates	Allotments	Expenditures
Grants for special research studies in the labour field..... (20)	\$ 99,000	\$ 99,000	\$ 98,792

Winter house building incentive program

	Estimates	Allotments	Expenditures
Payments of undischarged commitments in respect of the 1965-66 and previous winter house building incentive programs referred to in Labour Vote 8d, Appropriation Act No. 2, 1966..... (20)	\$ 50,000	\$ 50,000	\$ 50,000
Total Vote 20.....	\$ 1,749,000	\$ 1,749,000	\$ 981,187

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	4,987,900	4,542,326	3,823,515
(2) Civilian allowances.....	47,000	33,755	30,650
(4) Professional and special services.....	1,170,612	844,431	764,338
(5) Travelling and removal expenses.....	279,750	185,144	145,736
(6) Freight, express and cartage.....	11,300	6,791	6,784
(7) Postage.....	16,600	13,913	13,658
(8) Telephones, telegrams and other communication services..	93,650	99,715	103,065
(9) Publication of departmental reports and other material...	274,500	186,826	210,013
(10) Exhibits, advertising, films, broadcasting and displays...	313,000	245,779	369,446
(11) Office stationery, supplies, equipment and furnishings....	253,700	215,445	214,159
(20) Contributions, grants, subsidies, etc., not included elsewhere	1,793,000	1,025,186	15,705,640
(21) Pensions, superannuation and other benefits.....	2,987,907	2,987,907	2,775,845
(22) All other expenditures.....	565,660	492,623	748,205
Total.....	\$ 12,794,579	\$ 10,879,841	\$ 24,911,054

Estimated Value of Major Services not Included
In this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	643,000	325,000
Accounting and cheque issue services—Comptroller of the Treasury.....	302,400	150,000
Contributions to superannuation account—Treasury Board.....	261,500	150,000
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	40,600	36,000
Employee surgical-medical insurance premiums—Treasury Board.....	26,800	13,400
*Employee compensation payments—Department of Labour.....	4,700	2,900
Carrying of franked mail—Post Office Department.....	122,200	110,000
	\$ 1,401,200	\$ 787,300

*Included in this department's estimates.

Estimated Value of Major Services Provided to Other Departments

	Employee compensation payments	
	1967-68	1966-67
Agriculture.....	148,400	102,500
Board of Broadcast Governors.....	100	100
Office of the Chief Electoral Officer.....	1,100	2,800
Consumer and Corporate Affairs.....	400	300
Defence Production.....	18,700	600
Canada Emergency Measures Organization.....	100	400
Dominion Bureau of Statistics.....	6,700	5,600
Energy, Mines and Resources.....	24,400	36,400
National Energy Board.....	100	100
External Affairs.....	2,100	2,700
International Joint Commission.....	100	
Finance.....	16,100	8,800
Fisheries.....	44,300	39,100
Forestry and Rural Development.....	17,200	14,100
Governor General and Lieutenant-Governors.....	100	
Indian Affairs and Northern Development.....	234,900	186,300
Industry.....	100	

Estimated Value of Major Services Provided to Other Departments (concluded)

	Employee compensation payments	
	1967-68	1966-67
Justice	700	3,200
Legislation.....	3,300	3,100
Manpower and Immigration.....	53,300	19,900
National Defence.....	1,130,400	852,800
National Film Board.....	4,800	4,500
National Gallery of Canada.....	100	100
National Health and Welfare.....	75,100	55,200
National Research Council.....	20,600	14,800
National Revenue.....	39,500	24,300
Post Office.....	433,000	245,600
Privy Council.....	200	500
Public Archives.....	300	100
National Library.....	100	
Public Printing and Stationery.....	100	100
Public Service Commission.....	1,300	1,200
Public Works.....	224,000	152,000
Secretary of State.....	1,100	1,100
Solicitor General.....	52,300	33,800
Royal Canadian Mounted Police.....	5,600	6,600
Trade and Commerce.....	19,900	21,000
Transport.....	382,200	282,600
Board of Transport Commissioners for Canada.....	100	200
Treasury Board.....	200	100
Unemployment Insurance Commission.....	12,000	8,000
Veterans Affairs.....	182,600	121,200
	<u>\$ 3,157,700</u>	<u>\$ 2,251,800</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	1,969 27	3,838 67
B Proceeds from sales.....	4,168 01	3,209 23
C Services and service fees.....	1,803 50	1,577 30
D Refunds of previous years' expenditure.....	5,464 70	5,098 62
E Miscellaneous.....	1,203,513 76	131,285 20
Total.....	<u>\$ 1,216,919 24</u>	<u>\$ 145,009 02</u>

Details

Non-Tax Revenue—	
A Return on investments.....	1,969
B Proceeds from sales.....	4,168
C Services and service fees.....	1,803
D Refunds of previous years' expenditure.....	5,465
E Miscellaneous: Amount of Government annuities account in excess of actuarial value of outstanding contracts, \$1,186,443; fines, \$7,200; sundries, \$9,871.....	1,203,514
Total.....	<u>\$ 1,216,919</u>

Certified correct.

BERNARD WILSON,
Acting Deputy Minister of Labour.

PUBLIC ACCOUNTS, 1967-68

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	2,568	2,137
Other.....	9,167	802
	11,735	2,939
Previous years—		
Collectible—		
Inter-departmental.....	193	
Other.....	2	100
	195	100
	<u>\$ 11,930</u>	<u>\$ 3,039</u>

1967-68
PUBLIC ACCOUNTS

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LEGISLATION

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Details of
EXPENDITURES AND REVENUES

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LEGISLATION

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
THE SENATE					
		Members of the Senate—			
22·2	Stat.	Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act, and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	1,654,482 28	1,654,482 28	1,651,482 66
22·3	1	Allowance in lieu of residence to the Speaker of the Senate.....	3,000 00	3,000 00	3,000 00
22·4	5	General administration.....	1,763,500 00	1,731,564 21	1,660,536 86
22·4	Stat.	Refunds of amounts credited to revenue in previous years.....	2,440 00	2,440 00	3,380 00
22·4	Stat.	Gratuities to spouse or estate of deceased Senators.....	2,000 00	2,000 00	
			3,425,422 28	3,393,486 49	3,318,399 52
HOUSE OF COMMONS					
22·4	Stat.	Members of the House of Commons—			
		Salaries and allowances of Officers and Members of the House of Commons..	5,629,472 63	5,629,472 63	5,610,409 57
22·5	10	Allowances in lieu of residence.....	11,600 00	10,545,17	8,500 00
22·6	15	Expenses of the Canada-United States Inter-Parliamentary Group.....	187,800 00	163,162 33	460,527 43
22·7	20	General administration.....	8,609,900 00	8,472,439 92	7,841,628 39
22·7	Stat.	Gratuities to spouse or estate of deceased Members of the House of Commons....	4,000 00	4,000 00	4,000 00
			14,442,772 63	14,279,620 05	13,925,065 39
LIBRARY OF PARLIAMENT					
22·7	25	General administration.....	639,300 00	632,758 77	592,172 64
		Total.....	\$18,507,494 91	\$18,305,865 31	\$17,835,637 55

THE SENATE

NOTES—(a) Sessions during the year were the First Session of the Twenty-seventh Parliament which commenced on January 18, 1966 and ended on May 8, 1967, and the Second Session of the Twenty-seventh Parliament which commenced on May 8, 1967 and was still in progress as at March 31, 1968.

(b) Details of payments of indemnities, expense allowances and travelling expenses are shown in appendix 1 to this section.

Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account

*The Speaker of the Senate—Salary and motor car allowance, Hon Sidney J Smith,
c. 249, R.S., as amended*

Salary.....	(1)	9,000
Motor car allowance.....	(2)	1,000
		<hr/> 10,000

Members of the Senate—Indemnities, c. 249, R.S., as amended

Indemnities.....	(1)	1,126,511
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Members of the Senate—Transportation expenses, c. 249, R.S., as amended

Transportation expenses.....	(5)	85,775
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Members of the Senate—Expense allowances, c. 249, R.S., as amended

Expense allowances.....	(2)	277,505
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*Members of the Senate—Annual allowance to the Leader of the Government in the
Senate, Hon John J Connolly, c. 249, R.S., as amended*

Allowance.....	(2)	10,000
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*Members of the Senate—Annual allowance to the Leader of the Opposition
in the Senate, c. 249, R.S., as amended*

Allowance.....	(2)	6,000
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The above amount was paid to: Hon A J Brooks for the period April 1 to October 31, 1967, \$3,500; Hon J Flynn for the period November 1, 1967 to March 31, 1968, \$2,500.

Members of the Senate—Telecommunication expenses, c. 249, R.S., as amended

Telecommunication expenses.....	(21)	28,982
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*Members of the Senate—Government's contribution to the Members of Parliament
Retiring Allowances Account, c. 329, R.S., as amended*

Contribution.....	(21)	16,885
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This account is included under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report. A statement of transactions for the year ended March 31, 1968, is given in appendix 4 to this section.

*Members of the Senate—Pensions to retired Senators, An Act to make provision for the
retirement of Members of the Senate, c. 4, 1965*

Pensions.....	(21)	92,824
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Total Statutory item..... \$ 1,654,482

Vote 1 The Speaker of the Senate—Allowance in lieu of residence.....		3,000
Expenditure.....	(2)	\$ 3,000

The above amount was paid to Hon Sidney J Smith.

Vote 5 General administration.....	1,360,500
Vote 5c.....	153,000
Transfer from Treasury Board Vote 5 contingencies.....	250,000
	<hr/>
	1,763,500
Expenditures.....	<hr/> <hr/> \$ 1,731,564

		Estimates	Allotments	Expenditures
Salaries and wages.....\$	979,500			
Transfer from Treasury Board Vote 5 contingencies.....	250,000			
		(1) 1,229,500	1,232,500	1,232,006
Carriage of mails between postal terminal and Senate		(6) 2,000	2,000	1,797
Postage.....		(7) 500	501	500
Telephones and telegrams.....		(8) 30,000	35,171	34,971
Publishing Senate debates, Queen's Printer.....		(9) 90,000	113,168	113,167
Printing of other publications.....		(9) 140,000	140,000	131,713
Office stationery, supplies and equipment.....		(11) 15,000	24,434	24,434
Newspapers and periodicals for reading room.....		(11) 5,500	7,000	6,146
Furniture and furnishings.....		(11) 60,000	21,500	15,624
Materials and supplies.....		(12) 12,000	16,200	16,177
A Expenses of committees.....		(22) 168,000	154,761	138,771
Sundries.....		(22) 11,000	16,265	16,258
		<hr/> \$ 1,763,500	<hr/> \$ 1,763,500	<hr/> \$ 1,731,564

A Expenditures included expenses incurred by joint committees of the Senate and House of Commons—Committee on Consumer Credit \$66,868, Committee on Divorce \$43,199, Committee on Penitentiaries \$10,075.

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$	2,440
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Gratuities to spouse or estate of deceased Senators, Appropriation Act No. 2, 1965....	(21)	\$	2,000
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HOUSE OF COMMONS

NOTES.—(a) The Sessions during the year were the First Session of the Twenty-seventh Parliament which commenced on January 18, 1966 and ended on May 8, 1967, the Second Session of the Twenty-seventh Parliament which commenced on May 8, 1967 and was still in progress as at March 31, 1968.

(b) Details of payments of indemnities, allowances and transportation expenses are shown in appendix 2 to this section.

(c) Details of payments of salaries to Parliamentary Secretaries to Ministers are shown in appendix 3 to this section.

Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account c. 329, R.S.

The Speaker of the House of Commons—Salary and motor car allowance, Hon L Lamoureux, Senate and House of Commons Act, c. 249, R.S., as amended

Salary.....	(1)	9,000
Motor car allowance.....	(2)	1,000
		<hr/> 10,000

Deputy Speaker of the House of Commons—Salary, H M Batten, Senate and House of Commons Act, c. 249, R.S., as amended

Salary.....	(1)	6,000
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Members of the House of Commons—Indemnities, including annual allowances to the Leader of the Opposition, other Opposition Party Leaders and the Chief Government Whip and the Chief Opposition Whip, c. 249, R.S., as amended

Indemnities.....	(1)	3,177,021
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Members of the House of Commons—Travelling expenses, c. 249, R.S., as amended, and Vote 578, Appropriation Act No. 2, 1954

Travelling expenses.....	(5)	401,354
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Vote 578 authorized payment of actual transportation expenses for dependent members of the family of each member of the House of Commons for the Yukon Territory and the Northwest Territories from his place of residence to the most convenient railway point and return for each session of Parliament.

Payments authorized by the Senate and House of Commons Act amounted to \$401,129, and by Vote 578 to \$225.

Members of the House of Commons—Expense allowances, c. 249, R.S., as amended

Expense allowances.....	(2)	1,574,385
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Members of the House of Commons—Telephone expenses, c. 249, R.S., as amended

Telephone expenses.....	(8)	206,770
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Members of the House of Commons—Government's contribution to the Members of Parliament Retiring Allowances account, c. 329, R.S., as amended

Contribution.....	(21)	188,874
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This account is included under the schedule, annuity, insurance and pension accounts, in volume I of this report. A statement of transactions for the year ended March 31, 1968, is given in appendix 4 to this section.

Members of the House of Commons—Salaries of Parliamentary Secretaries to Ministers, Parliamentary Secretaries Act, c. 15, 1959

Salaries.....	(1)	63,069
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Members of the House of Commons—Motor Car allowance—Leader of the Opposition, c. 249, R.S., as amended

Motor car allowance.....	(2)	2,000
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Payments were made to Rt Hon J G Diefenbaker for period April 1 to September 24, 1967, \$970; Hon M Starr for period September 25 to November 14, 1967, \$279; Hon R L Stanfield for period November 15, 1967 to March 31, 1968, \$751.

Total Statutory item.....		\$ 5,629,473
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Vote 10 Members of the House of Commons—Allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowance to the Deputy Chairman of Committees.....		8,500
Vote 10b To extend the purposes of Legislation Vote 10 of the Main Estimates for 1967-68 to include an allowance at the rate of \$4,000 per annum to the Assistant Deputy Chairman of Committees; amount required for 1967-68.....		3,100
		11,600
Expenditures.....		\$ 10,545

The Speaker of the House of Commons—Allowance in lieu of residence

	Estimates	Allotments	Expenditures
Allowance..... (2)\$	3,000	\$ 3,000	\$ 3,000

Deputy Speaker of the House of Commons—Allowance in lieu of apartments

	Estimates	Allotments	Expenditures
Allowance..... (2)\$	1,500	\$ 1,500	\$ 1,500

Allowance to the Deputy Chairman of Committees

		Estimates	Allotments	Expenditures
Allowance.....	(2)\$	4,000	\$ 4,000	\$ 2,945

Allowance to the Assistant Deputy Chairman of Committees

		Estimates	Allotments	Expenditures
Allowance.....	(2)\$	3,100	\$ 3,100	\$ 3,100
Total Vote 10.....		\$ 11,600	\$ 11,600	\$ 10,545

Vote 15 Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures, Canada's share of expenses of the Commonwealth Parliamentary Association including the assessment for membership in the Association, and grants as detailed in the estimates.....				187,800
Expenditures.....				\$ 163,162

Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other Inter-Parliamentary conferences, expenses connected with visits of delegates to and from other legislatures

		Estimates	Allotments	Expenditures
Expenses.....	(22)\$	78,500	\$ 78,500	\$ 54,694

Canada's share of the expenses of the Commonwealth Parliamentary Association including the assessment for membership in the Association, and a grant to the Canadian Branch of the Association

		Estimates	Allotments	Expenditures
Canada's assessment for membership in the Commonwealth Parliamentary Association.....	(20)	23,800	23,800	22,968
Grant to the Canadian Branch of the Association.....	(20)	24,500	24,500	24,500
		\$ 48,300	\$ 48,300	\$ 47,468

Grant to the Canadian Group, Inter-Parliamentary Union

		Estimates	Allotments	Expenditures
Grant.....	(20)\$	30,000	\$ 30,000	\$ 30,000

Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association

		Estimates	Allotments	Expenditures
Grant.....	(20)\$	31,000	\$ 31,000	\$ 31,000
Total Vote 15.....		\$ 187,800	\$ 187,800	\$ 163,162

LEGISLATION

22·7

Vote 20 General administration	7,803,900
Vote 20c	806,000
	<u>8,609,900</u>
Expenditures	<u>\$ 8,472,440</u>

Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	(1) 3,411,300	3,426,300	3,422,317
Professional and special services	(4) 40,000	24,000	21,161
Transportation of mails	(6) 4,500	5,500	5,469
Postage	(7) 1,800	1,800	1,800
Publishing debates	(9) 1,220,000	1,280,000	1,263,354
Printing of other publications	(9) 1,061,000	1,121,000	1,093,449
Office stationery, supplies and equipment	(11) 304,000	304,000	291,042
Unemployment insurance contributions	(21) 16,000	16,000	14,632
Expenses of committees	(22) 150,000	30,000	26,921
Sundries including official hospitality	(22) 20,000	20,000	17,593
	<u>\$ 6,228,600</u>	<u>\$ 6,228,600</u>	<u>\$ 6,157,738</u>

Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	(1) 2,013,600	2,038,600	2,031,813
Professional and special services	(4) 25,000	25,000	20,107
Telephones and telegrams	(8) 120,000	120,000	107,430
Furniture and furnishings	(11) 135,000	85,000	53,887
Materials and supplies	(12) 75,000	100,000	89,753
Unemployment insurance contributions	(21) 11,500	11,500	10,880
Sundries	(22) 1,200	1,200	832
	<u>\$ 2,381,300</u>	<u>\$ 2,381,300</u>	<u>\$ 2,314,702</u>
Total Vote 20	<u>\$ 8,609,900</u>	<u>\$ 8,609,900</u>	<u>\$ 8,472,440</u>

Gratuities to spouse or estate of deceased Members of the House of Commons, Appropriation Act No. 2, 1965	(21)	\$ 4,000
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LIBRARY OF PARLIAMENT

Vote 25 General administration	639,300
Expenditures	<u>\$ 632,759</u>

	Estimates	Allotments	Expenditures
Salaries	(1) 540,800	534,800	533,953
Microfilming	(4) 6,500	6,500	5,892
Other professional and special services	(4) 4,000	100	
Travelling expenses	(5) 1,000	1,000	898
Freight, express and cartage	(6) 300	300	240
Postage	(7) 300	300	284
Telephones and telegrams	(8) 3,200	4,700	4,369
Books for the general library, including binding	(11) 57,300	58,100	58,077
Office stationery, supplies and equipment	(11) 11,000	18,600	15,457
Newspapers and periodicals for the reading room	(11) 10,000	10,400	10,362

		Estimates	Allotments	Expenditures
Furniture and furnishings.....	(11)	2,000	2,000	1,537
Repairs and upkeep of equipment.....	(17)	600	200	72
Sundries.....	(22)	2,300	2,300	1,618
		\$ 639,300	\$ 639,300	\$ 632,759

This vote was provided for the cost of administration and for the purchase of reading and reference material for the Library of Parliament.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
THE SENATE			
(1) Civil salaries and wages.....	2,365,011	2,367,517	2,252,525
(2) Civilian allowances.....	297,505	297,505	295,088
(5) Travelling and removal expenses.....	85,775	85,775	82,210
(6) Freight, express and cartage.....	2,000	1,797	2,020
(7) Postage.....	500	500	212
(8) Telephones, telegrams and other communication services.....	30,000	34,971	62,485
(9) Publication of departmental reports and other material..	230,000	244,880	289,016
(11) Office stationery, supplies, equipment and furnishings....	80,500	46,204	23,504
(12) Materials and supplies.....	12,000	16,177	14,253
(21) Pensions, superannuation and other benefits.....	140,691	140,691	95,799
(22) All other expenditures.....	181,440	157,469	201,288
	3,425,422	3,393,486	3,318,400
HOUSE OF COMMONS			
(1) Civil salaries and wages.....	8,679,990	8,709,220	8,288,914
(2) Civilian allowances.....	1,588,985	1,587,930	1,586,123
(4) Professional and special services.....	65,000	41,268	35,054
(5) Travelling and removal expenses.....	401,354	401,354	429,336
(6) Freight, express and cartage.....	4,500	5,469	5,190
(7) Postage.....	1,800	1,800	2,000
(8) Telephones, telegrams and other communication services.....	326,770	314,200	254,199
(9) Publication of departmental reports and other material..	2,281,000	2,356,803	1,964,408
(11) Office stationery, supplies, equipment and furnishings....	439,000	344,929	431,861
(12) Material and supplies.....	75,000	89,753	89,255
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	109,300	108,468	108,789
(21) Pensions, superannuation and other benefits.....	220,374	218,386	240,851
(22) All other expenditures.....	249,700	100,040	489,085
	14,442,773	14,279,620	13,925,065
LIBRARY OF PARLIAMENT			
(1) Civil salaries and wages.....	540,800	533,953	493,134
(4) Professional and special services.....	10,500	5,892	9,063
(5) Travelling and removal expenses.....	1,000	898	4,017
(6) Freight, express and cartage.....	300	240	327
(7) Postage.....	300	284	259
(8) Telephones, telegrams and other communication services.....	3,200	4,369	4,095
(11) Office stationery, supplies, equipment and furnishings.... Equipment—	80,300	85,433	80,467
(17) Repairs and upkeep.....	600	72	46
(22) All other expenditures.....	2,300	1,618	765
	639,300	632,759	592,173
Total.....	\$ 18,507,495	\$ 18,305,865	\$ 17,835,638

**Estimated Value of Major Services not Included
in this Department's Appropriations**

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	1,748,200	626,600
Accounting and cheque issue services—Comptroller of the Treasury.....	124,200	94,800
Contributions to superannuation account—Treasury Board.....	380,800	337,200
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	48,200	80,500
Employee surgical-medical insurance premiums—Treasury Board.....	67,500	65,000
Employee compensation payments—Department of Labour.....	3,300	3,100
Carrying of franked mail—Post Office Department.....	180,300	280,000
	<u>\$ 2,552,500</u>	<u>\$ 1,487,200</u>

REVENUES

THE SENATE

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	175,022 20	166,025 00
B Services and service fees.....	5,135 52	6,064 72
C Refunds of previous years' expenditure.....	10,493 09	
D Miscellaneous.....	51,011 75	55,114 00
Total.....	<u>\$ 241,662 56</u>	<u>\$ 227,203 72</u>

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Fees on private bills.....		175,022
B Services and service fees: Certified copies of Acts of Parliament.....		5,136
C Refunds of previous years' expenditure: Sale of Publications.....		10,493
D Miscellaneous: Senators' contributions to the consolidated revenue fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965.....		51,012
Total.....		<u>\$ 241,663</u>

Certified correct.

ROBERT FORTIER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	80,721 28	183,616 00
B Refunds of previous years' expenditure.....	1,496 89	20,030 60
C Miscellaneous.....	63,440 87	41,081 72
Total.....	<u>\$ 145,659 04</u>	<u>\$ 244,728 32</u>

Details

Non-Tax Revenue—

A	Privileges, licences and permits: Fees on private bills, \$80,321; registration fees, parliamentary agents, \$400.....	80,721
B	Refunds of previous years' expenditure.....	1,497
C	Miscellaneous.....	63,441
Total.....		\$ 145,659

Certified correct.

ALISTAIR FRASER,
Clerk of the House of Commons

LIBRARY OF PARLIAMENT
Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	174 25	314 99
Miscellaneous.....	146 75	248 50
Total.....	\$ 321 00	\$ 563 49

Certified correct.

A. PAMELA HARDISTY,
Acting Parliamentary Librarian.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
THE SENATE		
Current year—		
Collectible—		
Inter-departmental.....		
Other.....	38	
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	12	
Uncollectible.....	120	117
	132	117
	170	117
HOUSE OF COMMONS		
Current year—		
Collectible.....	1,117	260
LIBRARY OF PARLIAMENT		
Current year—		
Collectible.....		182
Previous years—		
Collectible.....	7	
	7	182
	\$ 1,294	\$ 559

During the year 1 item amounting to \$182 was deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.

Appendix 1

THE SENATE

Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Aird J B.....	11,460	2,460	1,006
Argue H R.....	12,000	3,000	2,287
Aseltine W M.....	12,000	3,000	680
Baird A B and estate of.....	8,000	1,940	143
Basha M G.....	12,000	3,000	611
Beaubien A L.....	12,000	3,000	840
Beaubien L P.....	12,000	3,000	.....
Belisle R.....	12,000	3,000	600
Benidickson W M.....	12,000	3,000	1,254
Blois F M.....	12,000	3,000	1,207
Boucher W A.....	12,000	3,000	370
Bourget M.....	12,000	3,000	413
Bourque R.....	12,000	3,000	.....
Brooks A J and estate of.....	7,182	1,802	360
Burchill G P.....	11,940	2,940	976
Cameron D.....	12,000	3,000	1,825
Carter C W.....	12,000	3,000	778
Choquette L.....	12,000	3,000	.....
Connolly H J.....	11,820	2,820	1,530
Connolly J J.....	12,000	3,000	.....
Cook E.....	12,000	3,000	690
Croll D A.....	12,000	3,000	1,456
Davey D K.....	12,000	3,000	1,579
Denis A.....	12,000	3,000	161
Deschatelets J P.....	12,000	3,000	446
Desruisseaux P.....	12,000	3,000	933
Dessureaul J M.....	12,000	3,000	866
Duggan J.....	12,000	3,000	570
Dupuis V and estate of.....	2,000	338	.....
Everett D.....	12,000	3,000	1,860
Farris J W de B.....	11,940	2,940	2,233
Fergusson M McQ.....	12,000	3,000	290
Flynn J.....	12,060	3,060	1,436
Fournier E.....	12,000	3,000	1,280
Fournier S.....	12,000	3,000	500
Gelinas L P.....	11,400	2,400	500
Gershaw F W.....	11,810	2,950	640
Gladstone J.....	11,700	2,700	1,319
Gouin L M.....	11,880	2,880	.....
Grosart A.....	12,000	3,000	1,305
Haig J C.....	12,000	3,000	1,602
Hastings E A.....	12,000	3,000	3,332
Hayden S A.....	12,720	3,720	532
Hays H W.....	11,340	2,340	2,940
Hnatyshyn J and estate of.....	2,000	264	150
Hollett M.....	12,000	3,000	926
Inman F E.....	12,000	3,000	1,440
Irvine O L.....	12,000	3,000	240
Isnor G B.....	12,000	3,000	364
Kickham T J.....	12,000	3,000	1,489
Kinley J J.....	12,000	3,000	728
Kinnear M E.....	11,833	3,000	1,979

**Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68—Concluded**

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Laird K.	11,833	3,000	1,294
Lamontagne M.	11,833	3,000	378
Lang D A.	11,700	2,700	853
Langlois J G L.	12,000	3,000	714
Lefrancois J E.	12,000	3,000	362
Leonard T D.	12,000	3,000	759
Macdonald J J.	12,000	3,000	80
MacDonald J M.	12,000	3,000	640
MacDonald W R.	8,750	2,168	1,067
MacKenzie N A.	12,000	3,000	2,133
Macnaughton A A.	12,000	3,000	474
McCutcheon M W.	11,880	2,880	587
McDonald A H.	12,000	3,000	1,517
McElman C R.	12,000	3,000	1,266
McGrand F A.	12,000	3,000	545
Mclean D A.	524	140	147
Methot L.	12,000	3,000	424
Michaud H J.	524	140	.....
Molson H de M.	11,400	2,230	.....
Monette G.	12,000	3,000	.....
Nichol J L.	11,280	2,280	1,886
O'Leary C.	12,000	3,000	1,120
O'Leary M G.	12,000	3,000	.....
Paterson N McL.	11,520	2,520	.....
Pearson A M.	12,000	3,000	1,988
Phillips L.	1,724	429	.....
Phillips O H.	12,000	3,000	1,641
Pouliot J F.	12,000	3,000	136
Power C G.	11,940	2,940	.....
Prowse J H.	12,000	3,000	2,800
Quart J A D.	12,000	3,000	1,015
Rattenbury N.	12,000	3,000	849
Reid T.	6,455	1,606	.....
Roebuck A W.	12,000	3,000	43
Savoie C F.	12,000	3,000	1,208
Smith D.	12,000	3,000	1,143
Smith S J.	12,000	3,000	150
Sparrow H O.	1,724	429	899
Stanbury R.	1,586	396	304
Sullivan J A.	12,000	3,000	536
Thompson A.	11,833	3,000	326
Thorvaldson G S.	11,940	2,940	1,790
Urquhart E W.	12,000	3,000	1,610
Vaillancourt C.	11,880	2,880	223
Vien T.	10,680	1,733	164
Walker D J.	12,000	3,000	217
Welch F C.	12,000	3,000	990
White G S.	12,000	3,000	325
Willis H A.	12,420	3,540	646
Yuzyk P.	12,000	3,000	1,860
	1,126,511	277,505	85,775

Appendix 2

HOUSE OF COMMONS

Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Addison J.....	12,000	6,000	1,463
Aiken G H.....	12,000	6,000	1,447
Alkenbrack D.....	12,000	6,000	920
Allard M.....	11,193	5,582	1,376
Allmand W W.....	12,000	6,000	466
Andras R K.....	12,000	6,000	1,521
Asselin Hon M.....	12,000	6,000	1,276
Asselin P T.....	12,000	6,000	1,307
Badanai H.....	12,000	6,000	1,612
Baldwin G W.....	12,000	6,000	2,707
Ballard H R.....	12,000	6,000	5,287
Barnett T.....	12,000	6,000	3,316
Basford R.....	12,000	6,000	3,589
Batten H M.....	12,000	6,000	1,532
Beaulieu P.....	12,000	6,000	452
Bechard A.....	12,000	6,000	939
Beer B S.....	12,000	6,000	2,038
Bell Hon R A.....	12,000	6,000	.....
Bell T M.....	12,000	6,000	1,661
Benson Hon E J.....	12,000	6,000	.....
Berger J.....	12,000	6,000	1,856
Bigg F J.....	12,000	6,000	5,360
Blouin G.....	12,000	6,000	1,922
Boulanger P.....	12,000	6,000	706
Bower J O.....	12,000	6,000	1,234
Brand L.....	12,000	6,000	4,576
Brewin A.....	12,000	6,000	604
Brown J.....	12,000	6,000	1,333
Byrne J A.....	12,000	6,000	2,189
Cadieu A C.....	12,000	6,000	3,056
Cadieux Hon L.....	12,000	6,000	584
Cameron A J P.....	12,000	6,000	1,130
Cameron C.....	12,000	6,000	2,273
Cantelon R W.....	12,000	6,000	1,564
Cantin J C.....	12,000	6,000	1,160
Caouette R.....	12,000	6,000	2,009
Cardin Hon L.....	100	29	.....
Caron P.....	10,097	5,067	.....
Cashin R.....	12,000	6,000	1,616
Caston D.....	4,833	2,421	1,110
Chatterton G L.....	12,000	6,000	2,552
Chatwood A.....	12,000	6,000	2,629
Choquette A.....	12,000	6,000	1,150
Chretien Hon J.....	12,000	6,000	1,626
Churchill Hon G.....	12,000	6,000	1,952
Clancy G D.....	12,000	6,000	926
Clermont G.....	12,000	6,000	134
Coates R C.....	12,000	6,000	2,077
Code D.....	12,000	6,000	336
Comtois J R.....	12,000	6,000	898
Cote F.....	12,000	6,000	1,129
Cote G.....	12,000	6,000	693

**Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68—Continued**

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Cote Hon J P.....	12,000	6,000	.....
Cowan R B.....	12,000	6,000	1,331
Crossman G.....	12,000	6,000	1,595
Crouse L R.....	12,000	6,000	1,237
Danforth H.....	12,000	6,000	1,742
Davis J.....	12,000	6,000	2,900
Deachman G.....	12,000	6,000	2,841
Diefenbaker Rt Hon J G.....	11,700	5,700	697
Allowance as Leader of the Opposition.....	6,723	.....	.....
Dinsdale Hon W G.....	12,000	6,000	2,866
Dionne C E.....	12,000	6,000	249
Douglas T C.....	12,000	6,000	2,784
Allowance as leader of opposition party.....	4,000	.....	.....
Drury Hon C M.....	12,000	6,000	.....
Dubé J E.....	12,000	6,000	622
Duquet G.....	12,000	6,000	1,729
Emard.....	12,000	6,000	658
Enns S J.....	12,000	6,000	3,712
Ethier V.....	12,000	6,000	558
Fairweather R G L.....	12,000	6,000	1,720
Fane F J W.....	12,000	6,000	3,264
Faulkner H.....	12,000	6,000	663
Favreau Hon G.....	100	29	.....
Fawcett N.....	12,000	6,000	573
Flemming Hon H J.....	12,000	6,000	1,954
Forbes R E.....	12,000	6,000	1,518
Forest Y.....	12,000	6,000	926
Forrestall J M.....	12,000	6,000	2,427
Foy W F.....	12,000	6,000	1,181
Fulton Hon E D.....	11,685	6,000	2,182
Gauthier C A.....	12,000	6,000	1,973
Gendron R.....	12,000	6,000	1,283
Germa M B.....	10,097	5,067	963
Gilbert J.....	12,000	6,000	1,444
Godin R.....	12,000	6,000	1,478
Gordon Hon W.....	12,000	6,000	.....
Goyer J P.....	12,000	6,000	751
Grafftey H.....	12,000	6,000	791
Granger Hon C R.....	4,833	2,421	.....
Gray H.....	12,000	6,000	2,118
Greene Hon J J.....	12,000	6,000	85
Gregoire G.....	12,000	6,000	1,797
Grills L.....	12,000	6,000	735
Groos D.....	12,000	6,000	3,005
Guay R.....	12,000	6,000	1,559
Gundlock D R.....	12,000	6,000	3,858
Habel J A.....	12,000	6,000	370
Haidasz S.....	12,000	6,000	1,330
Hales A D.....	12,000	6,000	989
Hamilton Hon F A G.....	12,000	6,000	2,431
Harkness Hon D S.....	12,000	6,000	1,988
Harley H C.....	12,000	6,000	1,287
Hees Hon G.....	11,940	5,940	798
Hellyer Hon P T.....	12,000	6,000	.....
Herridge H W.....	12,000	6,000	277
Honey R C.....	12,000	6,000	750
Hopkins L.....	12,000	6,000	442

**Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68—Continued**

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Horner A.	12,000	6,000	2,021
Horner H M.	1,258	604	576
Horner J H.	12,000	6,000	3,600
Howard F.	12,000	6,000	2,835
Howe W D.	12,000	6,000	1,994
Howe W M.	12,000	6,000	1,557
Hymmen K.	12,000	6,000	1,678
Irvine J A.	12,000	6,000	1,926
Isabelle G.	12,000	6,000	.....
Jamieson D G.	12,000	6,000	1,518
Johnston H.	12,000	6,000	3,111
Jorgenson W H.	12,000	6,000	3,724
Keays R.	12,000	6,000	1,073
Kennedy C F.	5,567	2,774	629
Kindt L E.	12,000	6,000	1,802
Klein M.	12,000	6,000	167
Knowles S H.	12,000	6,000	2,320
Korchinski S J.	12,000	6,000	2,362
Lachance G.	12,000	6,000	871
Laflamme O.	12,000	6,000	1,599
Laing Hon A.	12,000	6,000	.....
LaMarsh Hon J.	12,000	6,000	.....
Lambert Hon M.	12,000	6,000	2,803
Lamontagne Hon M.	167	61	9
Lamoureux L.	12,000	6,000	302
Langlois P.	12,000	6,000	2,284
Langlois R.	12,000	6,000	2,144
Laniel G.	12,000	6,000	577
Laprise G.	12,000	6,000	1,563
Latulippe H.	12,000	6,000	1,641
Laverdière H.	12,000	6,000	1,221
Leblanc F.	12,000	6,000	665
LeBlanc G.	12,000	6,000	1,881
Leboe B.	12,000	6,000	3,625
Lefebvre T.	12,000	6,000	1,466
Legault C.	12,000	6,000	815
Lessard H P.	12,000	6,000	816
Lewis D.	12,000	6,000	718
Lind J.	12,000	6,000	2,237
Loiselle G.	12,000	6,000	700
Loney J.	12,000	6,000	2,216
Macaluso J.	12,000	6,000	1,099
MacDonald D.	12,000	6,000	1,782
Macdonald D S.	12,000	6,000	1,083
MacEachen Hon A J.	12,000	6,000	.....
MacEwan H R.	12,000	6,000	1,790
MacInnis D.	12,000	6,000	2,090
MacInnis G.	12,000	6,000	2,668
Mackasey Hon B.	12,000	6,000	229
MacLean Hon J A.	12,000	6,000	1,162
Macquarrie H.	12,000	6,000	1,911
MacRae J C.	12,000	6,000	2,874
Madill J E.	12,000	6,000	1,993
Mandziuk J N.	12,000	6,000	690
Marchand Hon J.	12,000	6,000	.....
Martin M.	12,000	6,000	2,624
Martin Hon P.	12,000	6,000	.....

**Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68—Continued**

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Mather B.....	12,000	6,000	2,765
Matheson J R.....	12,000	6,000	403
Matte J P.....	12,000	6,000	879
McCleave R J.....	12,000	6,000	2,628
McCutcheon M T.....	12,000	6,000	889
McIlraith Hon G J.....	12,000	6,000	.....
McIntosh J.....	12,000	6,000	2,044
McKinley R E.....	12,000	6,000	2,034
McLean A M A.....	12,000	6,000	1,651
McLelland R.....	12,000	6,000	3,998
McNulty J.....	12,000	6,000	1,824
McQuaid M.....	12,000	6,000	1,846
McWilliam G R.....	12,000	6,000	874
Mongrain J A.....	12,000	6,000	282
Monteith Hon J W.....	12,000	6,000	1,411
Moore H A.....	12,000	6,000	3,328
More K H.....	12,000	6,000	2,377
Morison J B.....	12,000	6,000	1,711
Muir G R.....	12,000	6,000	1,286
Muir R.....	12,000	6,000	2,142
Munro J C.....	12,000	6,000	1,551
Nasserden E.....	12,000	6,000	4,562
Nesbitt W B.....	12,000	6,000	1,876
Neveu L P.....	12,000	6,000	810
Nicholson Hon J R.....	12,000	6,000	.....
Nielsen E.....	12,000	6,000	3,648*
Nixon G E.....	12,000	6,000	1,191
Noble P V.....	12,000	6,000	1,550
Noel A.....	10,097	5,067	665
Nowlan J P.....	12,000	6,000	1,625
Nugent T J.....	12,000	6,000	1,728
O'Keefe J.....	12,000	6,000	552
Olson H A.....	12,000	6,000	4,297
Orange R J.....	12,000	6,000	3,688
Orlikow D.....	12,000	6,000	2,204
Ormiston J N.....	12,000	6,000	2,169
Otto S.....	12,000	6,000	1,748
Ouellet A.....	10,097	5,067	631
Pascoe J E.....	12,000	6,000	1,726
Patterson A B.....	12,000	6,000	2,212
Pearson Rt Hon L B.....	12,000	6,000	.....
Pelletier G.....	12,000	6,000	429
Pennell Hon L.....	12,000	6,000	.....
Pepin Hon J L.....	12,000	6,000	.....
Peters A.....	12,000	6,000	1,395
Pickersgill Hon J W.....	5,600	2,790	.....
Pilon B.....	12,000	6,000	998
Allowance as Chief Government Whip.....	4,000	.....	.....
Prittie R.....	12,000	6,000	3,016
Prudhomme M.....	12,000	6,000	712
Pugh D V.....	12,000	6,000	4,397
Racine J P.....	12,000	6,000	1,835
Rapp R.....	12,000	6,000	1,056
Allowance as Chief Opposition Whip.....	4,000	.....	.....
Regimbal R.....	12,000	6,000	420
Reid J M.....	12,000	6,000	2,584
Ricard Hon J H T.....	12,000	6,000	751

**Statement of Indemnities, Allowances and Travelling
Expenses paid in 1967-68—Concluded**

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Richard J T.....	12,000	6,000	.....
Rideout M.....	12,000	6,000	1,207
Rinfret M.....	9,000	4,417	122
Robichaud Hon H J.....	12,000	6,000	.....
Rochon J.....	12,000	6,000	694
Rock R.....	12,000	6,000	591
Roxburgh J.....	12,000	6,000	1,141
Ryan P.....	12,000	6,000	634
Rynard P B.....	12,000	6,000	1,193
Saltsman M S M.....	12,000	6,000	1,611
Sauvé Hon M.....	12,000	6,000	.....
Schreyer E.....	12,000	6,000	1,914
Scott R.....	12,727	6,000	1,539
Scott W C.....	12,000	6,000	720
Sharp Hon M.....	12,000	6,000	.....
Sherman L R.....	12,000	6,000	3,364
Simard A.....	12,000	6,000	1,265
Simpson R.....	12,000	6,000	2,528
Skoreyko W.....	12,000	6,000	3,744
Smallwood C S.....	12,000	6,000	3,241
Smith H.....	12,000	6,000	1,529
Southam R R.....	12,000	6,000	2,013
Stafford H E.....	12,000	6,000	2,109
Stanbury R D G.....	12,000	6,000	1,782
Stanfield Hon R.....	4,833	2,421	252
Allowance as Leader of the Opposition.....	6,181	.....	.....
Starr Hon M.....	12,000	6,000	1,399
Allowance as Leader of the Opposition.....	2,096	.....	.....
Stefanson E.....	12,000	6,000	3,641
Stewart J B.....	12,000	6,000	1,902
Tardif P.....	12,000	6,000	.....
Teillet Hon R.....	12,000	6,000	.....
Thomas A.....	12,000	6,000	470
Thomas W H A.....	12,000	6,000	1,996
Thompson R N.....	12,000	6,000	3,168
Tolmie D.....	12,000	6,000	1,214
Tremblay J R.....	10,097	5,067	956
Tremblay Hon R.....	10,000	4,861	1,286
Trudeau Rt Hon P E.....	12,000	6,000	6
Tucker J R.....	12,000	6,000	2,548
Turner Hon J.....	12,000	6,000	.....
Valade G J.....	12,000	6,000	599
Wadds J.....	12,000	6,000	265
Wahn I G.....	12,000	6,000	1,083
Walker J E.....	12,000	6,000	722
Watson I.....	12,000	6,000	549
Watson L.....	12,000	6,000	3,205
Webb R A.....	12,000	6,000	821
Whelan E.....	12,000	6,000	2,022
Winch H E.....	12,000	6,000	1,160
Winkler E A.....	6,000	3,000	944
Winters Hon R H.....	12,000	6,000	.....
Woolliams E M.....	12,000	6,000	3,580
Yanakis A.....	12,000	6,000	1,462
	3,177,021	1,574,385	401,354

*Includes travelling expenses for dependents of the Member for the Yukon Territory.

Appendix 3

HOUSE OF COMMONS

Salaries of Parliamentary Secretaries to Ministers

<u>Name</u>	<u>Parliamentary Secretary to:</u>	<u>Amount</u>
Bechard A.....	Secretary of State of Canada.....	4,000
Beer B S.....	Minister of Agriculture.....	4,000
Byrne J A.....	Minister of Transport.....	4,000
Cantin J C.....	Minister of Trade and Commerce.....	4,000
Cashin R J.....	Minister of Fisheries.....	4,000
Chretien J J J.....	Minister of Finance April 1 to April 3, 1967.....	33
Davis J.....	Minister of Energy, Mines and Resources.....	4,000
Haidasz S.....	Minister of Indian Affairs and Northern Development.....	4,000
Laflamme O.....	Registrar General of Canada April 20, 1967 to January 6, 1968 Minister of Consumer and Corporate Affairs January 7 to March 31, 1968.....	3,789
Macdonald D S.....	Secretary of State for External Affairs April 1, 1967 to January 6, 1968 Minister of Industry January 7 to March 31, 1968.....	4,000
Mackasey B S.....	Minister of Labour April 1, 1967 to February 8, 1968.....	3,425
Matheson J R.....	Prime Minister.....	4,000
Munro J C.....	Minister of Manpower and Immigration.....	4,000
Pelletier G.....	Secretary of State for External Affairs April 20, 1967 to March 31, 1968.....	3,789
Rideout M.....	Minister of National Health and Welfare.....	4,000
Stewart J B.....	Minister of Public Works.....	4,000
Trudeau P E.....	Prime Minister April 1 to April 3, 1967.....	33
Walker J E.....	Minister of National Revenue April 1, 1967 to January 6, 1968 President of Treasury Board January 7 to March 31, 1968.....	4,000
		<hr/> <hr/> \$ 63,069

Appendix 4

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

Statement of Transactions for the year ended March 31, 1968

	<u>Debit</u>	<u>Credit</u>
Balance as at March 31, 1967.....		2,328,726
RECEIPTS		
Members contributions—		
Current.....		205,759
Arrears of principal, interest and mortality insurance.....		29,748
Government contributions—		
Current.....		205,759
Interest on fund.....		97,549
DISBURSEMENTS		
Annual allowances.....	293,445	
Withdrawal allowances.....	15,351	
Balance as at March 31, 1968.....	2,558,745	
	<u>\$ 2,867,541</u>	<u>\$ 2,867,541</u>

1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF MANPOWER AND IMMIGRATION

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Details of

EXPENDITURES AND REVENUES

•

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DEPARTMENT OF MANPOWER AND IMMIGRATION

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
23· 3	Stat.	Minister of Manpower and Immigration— Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
DEPARTMENTAL ADMINISTRATION					
23· 3	1	Administration, operation and maintenance.	4,206,600 00	4,083,517 72	2,558,407 37
DEVELOPMENT AND UTILIZATION OF MANPOWER					
23· 4	5	Administration, operation and maintenance including administration of the man- power mobility regulations and payments in respect of persons being afforded train- ing under the Adult Occupational Train- ing Act.....	92,785,000 00	91,972,216 65	34,621,866 61
23· 7	6	*Payments to provinces and in respect of Indian bands under the municipal winter works incentive program during 1966-67 and 1967-68 fiscal years; and payments in those fiscal years to provinces in respect of previous municipal winter works incentive programs.....	44,030,798 91	30,515,532 76	37,759,248 17
23· 7	6	Payments to provinces and in respect of Indian bands under the municipal winter works incentive program during the 1967- 68 and 1968-69 fiscal years; and payments in those fiscal years to provinces in respect of previous municipal winter works incen- tive programs.....	25,000,000 00		
23· 8	10	Grants, contributions and subsidies in accordance with the terms and conditions specified in the sub-vote titles listed in the details of the estimates.....	274,575,000 00		
23· 9	12	To deem for purposes of the Public Service Superannuation Act and the Public Ser- vice terms and conditions of employment regulations that Mrs Mina Popovich was, from January 11, 1957, to October 16, 1961, inclusive, employed in the Public Service and on leave of absence without pay as if Order in Council P.C. 1957-53/ 626 of May 3, 1957, had not been passed..	1 00 436,390,799 91	266,499,384 62	223,548,968 70
IMMIGRATION					
23·10	15	Administration, operation and maintenance including trans-oceanic and inland trans- portation.....	21,741,000 00	21,559,696 14	18,877,038 02
PROGRAM DEVELOPMENT					
23·12	20	Administration, operation and maintenance.	3,751,600 00	3,190,882 80	1,351,868 97
23·15	25	Grants, contributions and subsidies as detailed in the estimates.....	3,525,000 00 7,276,600 00	3,466,433 00 6,657,315 80	8,000 00 1,359,868 97

DEPARTMENT OF MANPOWER AND IMMIGRATION

23-3

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
		IMMIGRATION APPEAL BOARD			
23-15	30	Administration, operation and maintenance.	311,000 00	268,866 08	
		GENERAL			
23-16	Stat.	Refunds of amounts credited to revenue in previous years.....	373 02	373 02	1,015 62
23-16	Stat.	Write-off of assets.....	20,031 12	20,031 12	20 00
			20,404 14	20,404 14	1,035 62
		Expenditures from appropriations not required for 1967-68.....			1,672,813 78
		Total.....	\$ 469,963,403 97	\$ 421,593,933 83	\$ 320,416,247 16

*This vote appears in the 1966-67 estimates.

Salary of the Minister, Hon J Marchand, Salaries Act, c. 243, R.S., as amended...	(1)	\$ 15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$ 2,000

Hon J Marchand received travelling expenses of \$9,147 charged to Vote 1.

DEPARTMENTAL ADMINISTRATION

Vote 1 Administration, operation and maintenance.....	4,206,600
Expenditures.....	\$ 4,083,518

		Estimates	Allotments	Expenditures
	(1)	3,040,000	3,156,000	3,154,859
Salaries and wages.....	(1)	71,200	25,200	25,094
Overtime.....	(2)	33,100	35,000	33,896
Living and other allowances.....	(4)	310,000	260,000	237,944
A Professional and special services.....	(5)	170,600	185,600	182,354
Travelling and removal expenses.....	(6)	4,300	4,300	1,907
Freight, express and cartage.....	(7)	3,400	3,400	
Postage.....	(8)	42,700	55,000	54,255
Telephones, telegrams and other communication services.....	(9)	13,000	13,000	9,157
Publication of departmental reports and other material.....	(10)	150,000	100,000	57,392
Exhibits, advertising, films, broadcasting and displays.....	(11)	356,000	356,000	321,359
Office stationery, supplies, equipment and furnishings.....	(12)		600	544
Materials and supplies.....	(16)		150	131
Acquisition of equipment.....	(21)		150	116
Unemployment insurance contributions.....	(22)	12,300	12,200	4,510
Sundries.....				
		\$ 4,206,600	\$ 4,206,600	\$ 4,083,518

Revenue arising from the above expenditure amounted to \$1 and consisted of *Miscellaneous*.

- A Payments by services with individual payments of \$2,000 or over were:
- Commissionaire services* \$19,217—Canadian Corps of Commissionaires Ottawa \$19,217.
- Consultant services* \$26,219—Northern Electric Company Limited Montreal \$8,570, Urwick Currie Limited Montreal \$10,477, Vocational Counselling Associates Toronto \$2,207.
- Data processing services* \$19,767—Central Data Processing Service Bureau \$19,767.
- Interpreting and translating services* \$5,000—College D'Extension Cartier Limited Montreal \$3,656.
- Key punching and clerical services* \$5,124—Manpower Services Ltd Ottawa \$5,124.
- Messenger services* \$25,259—Canadian Skycap Service Ltd La Salle Que \$25,249.
- Research services* \$131,735—Diane Abbey Montreal \$3,345, E Bissonnette Ottawa \$11,083, John Bollen Ottawa \$18,536, W M A Booker Hull Que \$10,238, Andre Corbeil Anjou Que \$2,739, Geoffrey Dewis Ottawa \$14,215, Arthur Fletcher Ottawa \$14,696, Paul A Friesen Ottawa \$16,415, David Jackson and Associates Toronto \$3,062, Catherine D McLean Ottawa \$13,750, Claire C Nault Ottawa \$5,400, Louis Zeitoun Ottawa \$9,485.
- Training course services* \$5,511—Social Science Systems Fredericton \$2,000.
- Miscellaneous services* \$112.

DEVELOPMENT AND UTILIZATION OF MANPOWER

Vote 5 Administration, operations and maintenance, including the administration of the Manpower Mobility Regulations and payments in respect of persons who are being afforded occupational training under the Adult Occupational Training Program in accordance with regulations approved by the Governor in Council.....	73,635,000
Vote 5c To extend the purposes of Manpower and Immigration Vote 5 of the main estimates for 1967-68 to authorize payments in respect of persons who will be afforded occupational training under the Adult Occupational Training Act and to provide that the provisions made by any Appropriation Act for the current fiscal year based on the said vote in respect of occupational training for adults shall be applied for payments in respect of persons who will be afforded occupational training under the Adult Occupational Training Act and to provide a further amount of.....	18,250,000
Transfer from Treasury Board Vote 5 contingencies.....	900,000
	92,785,000
Expenditures.....	\$ 91,972,217

Total revenue arising from the above expenditures amounted to \$2,093.
Expenditures included an ex-gratia payment of \$100 or over as follows:

Particulars and payee	Authority	Amount
Payment representing contributions for period January 11, 1957 to October 17, 1961, on behalf of Mrs Mina Popovich (nee Borosky).		
Public Service Superannuation Fund.....	P.C. 1968-14/585, March 28, 1968...	\$ 1,630

Administration

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 5,472,100		
Transfer from Treasury Board Vote 5 contingencies.....	54,000		
Overtime.....	(1) 5,526,100	5,913,100	5,911,566
Living and other allowances.....	(1) 19,400	19,400	12,712
A Professional and special services.....	(2) 15,000	15,000	14,850
Travelling and removal expenses.....	(4) 230,900	150,900	141,248
Freight, express and cartage.....	(5) 449,400	924,400	900,806
Postage.....	(6) 9,700	40,700	39,615
Telephones, telegrams and other communication services.....	(7) 289,300	302,300	300,295
Publication of departmental reports and other material.....	(8) 61,300	351,300	348,017
Exhibits, advertising, broadcasting, films and displays.....	(9) 14,000	5,000	3,848
Office stationery, supplies, equipment and furnishings.....	(10) 26,500	26,500	25,865
Materials and supplies.....	(11) 368,600	1,013,600	1,012,269
Repairs and upkeep of buildings and works.....	(12) 2,300	2,300	2,133
Rental of buildings, works and land.....	(14) 1,000	1,000	958
Acquisition of equipment.....	(15) 8,000	8,000	7,612
Repairs and upkeep of equipment.....	(16) 200	200	188
Municipal or public utility services.....	(17) 100	100	98
Unemployment insurance contributions.....	(19) 1,500	1,500	1,384
Sundries.....	(21) 1,800	2,300	2,205
	(22) 13,600	36,600	35,962
	\$ 6,984,100	\$ 8,814,200	\$ 8,761,631

Revenue arising from the above expenditure amounted to \$1,273 and consisted of *Proceeds from sales*—\$504; *Miscellaneous*—\$769.

- A Payments by services with individual payments of \$2,000 or more were:
- Consultant services* \$44,665—Hickling-Johnston Limited Toronto \$21,301, David Jackson and Associates Toronto \$2,444, H D Beach Halifax \$5,613.
 - Course preparation and revision services* \$25,635—Donald M MacLeod Don Mills Ont \$2,198, Bernard P Tetreau Dollard-des-Ormeaux Que \$6,702.
 - Protective services* \$11,208—British Columbia Corps of Commissioners Vancouver \$4,434, Canadian Corps of Commissioners Ottawa \$6,774.
 - Real estate and legal services* \$24,386.
 - Research services* \$34,367—George Henri Thibodeau Montreal \$16,500, R C Whitney Toronto \$16,163.
 - Miscellaneous* \$987.

Employment services

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$28,731,000			
Transfer from Treasury Board Vote 5 contingencies	804,000			
		(1) 29,535,000	30,326,000	30,324,732
Overtime.....		(1) 71,000	93,000	91,883
Living and other allowances.....		(2) 33,300	23,300	18,914
A Professional and special services.....		(4) 129,600	129,600	37,315
Travelling and removal expenses.....		(5) 470,200	370,200	366,796
Freight, express and cartage.....		(6) 12,400	15,900	15,209
Postage.....		(7) 30,500	500	257
Telephones, telegrams and other communication services.....		(8) 863,800	853,800	847,120
Publication of departmental reports and other material.....		(9) 109,700	109,700	102,633
Exhibits, advertising, broadcasting, films and displays.....		(10) 325,900	325,900	181,433
Office stationery, supplies, equipment and furnishings.....		(11) 510,400	320,400	314,560
Materials and supplies.....		(12) 2,000	3,000	2,249
Repairs and upkeep of buildings and works.....		(14) 2,800	800	179
Rental of buildings, works and land.....		(15) 10,700	5,700	4,314
Acquisition of equipment.....		(16)	12,000	11,130
Repairs and upkeep of equipment.....		(17)	200	150
Municipal or public utility services.....		(19) 2,500	2,500	28
Unemployment insurance contributions.....		(21) 16,900	16,900	11,490
Sundries.....		(22) 12,800	12,800	7,081
		\$ 32,139,500	\$ 32,622,200	\$ 32,337,473

Revenue arising from the above expenditure amounted to \$820 and consisted of *Privileges, licences and permits*.

A Payments by services with individual payments of \$2,000 or over were:

Protective services \$33,590—British Columbia Corps of Commissionaires Vancouver \$8,171, Canadian Corps of Commissionaires Ottawa \$24,576.

Interpreting and translating services \$429.

Real estate services \$1,318.

Consultant services \$1,640.

Miscellaneous \$338.

Occupational training for adults

		Estimates	Allotments	Expenditures
Salaries.....	\$ 1,650,000			
Transfer from Treasury Board Vote 5 contingencies	42,000			
		(1) 1,692,000	947,000	943,042
Overtime.....		(1)	3,100	2,928
A Professional and special services.....		(4) 350,000	80,000	60,563
Travelling and removal expenses.....		(5) 100,000	60,000	53,769
Freight, express and cartage.....		(6)	1,500	1,301
Postage.....		(7) 30,000	.....	.....
Telephones, telegrams and other communication services.....		(8) 90,000	30,000	25,440
Publication of departmental reports and other material.....		(9)	8,000	7,820
Exhibits, advertising, broadcasting, films and displays.....		(10) 250,500	500	112
Office stationery, supplies, equipment and furnishings.....		(11) 180,000	180,000	39,305
B Payments in respect of persons being afforded occupational training.....		(22) 49,250,000	49,250,000	49,187,496
Sundries.....		(22)	4,500	4,135
		\$ 51,942,500	\$ 50,564,600	\$ 50,325,911

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$34,110—Eric Duggan Halifax \$2,500, Gordon Kelly Toronto \$4,000, Dr A Litvak Hamilton Ont \$3,755, P D Ross and Partners Ottawa \$8,050.

Research services \$24,963—Contract (1966-67): Operations Research Incorporated Silver Springs Md U S A \$105,000 (awarded under the authority of T B 661824, 17 November 1966, with the provision that the Department of Manpower and Immigration and the Treasury Board would each pay one-half of the cost) expenditure \$24,963, to date \$52,500 (final).

Miscellaneous services \$1,490.

B Expenditures consisted of contractual payments made to provinces and to employers in accordance with the provisions of sections 5 and 6 of the Adult Occupational Training Act and section 6 of the Adult Occupational Training Regulations, for providing training in an occupational training course to adults whose enrolment therein was arranged by a manpower officer and to provinces for providing training in an occupational training course for apprentices whose enrolment therein was not arranged by a manpower officer.

Training costs by provinces were: Newfoundland \$2,122,366, Nova Scotia \$1,657,641, Prince Edward Island \$325,435, New Brunswick \$2,145,615, Quebec \$11,750,000, Ontario \$20,154,678, Manitoba \$3,091,634, Saskatchewan \$1,562,000, Alberta \$2,963,000, British Columbia \$3,258,475, Yukon Territory \$156,652.

Co-operation with the provinces in technical and vocational training

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 512,800	122,800	119,802
	Overtime.....	(1) 2,000		
A	Professional and special services.....	(4) 5,000	5,000	4,800
	Travelling and removal expenses.....	(5) 90,000	14,970	1,986
	Freight, express and cartage.....	(6) 2,500	2,500	146
	Postage.....	(7) 1,000	1,000	
	Telephones, telegrams and other communication services.....	(8) 8,500	8,500	5
	Publication of departmental reports and other material.....	(9) 80,000	80,000	10,280
	Exhibits, advertising, broadcasting, films and displays.....	(10) 2,500	2,500	2,268
	Office stationery, supplies, equipment and furnishings.....	(11) 18,000	18,000	256
	Sundries.....	(22) 75,500	75,500	35
		\$ 790,300	\$ 330,770	\$ 139,578

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$4,250—K S Fortune and Associates Montreal \$4,250.

Co-operation with the provinces in the vocational rehabilitation of disabled persons

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 193,200	138,200	135,465
	Overtime.....	(1) 110		104
A	Professional and special services.....	(4) 79,500	29,500	17,293
	Travelling and removal expenses.....	(5) 18,500	28,500	27,740
	Freight, express and cartage.....	(6) 500	500	107
	Postage.....	(7) 300	300	
	Telephones, telegrams and other communication services.....	(8) 4,000	4,000	2,783
	Publication of departmental reports and other material.....	(9) 50,000	10,000	5,522
	Exhibits, advertising, broadcasting, films and displays.....	(10) 70,000	15,000	9,020
	Office stationery, supplies, equipment and furnishings.....	(11) 5,500	5,700	5,589
	Sundries.....	(22) 2,600	2,600	2,487
		\$ 421,500	\$ 234,410	\$ 206,110

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$4,054—Canadian Association for Retarded Children Toronto \$2,204.

Course preparation services \$11,885—Institute of Public Affairs Halifax \$11,885.

Miscellaneous services \$1,354.

Employment stabilization

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 103,000	164,000	162,403
	Overtime.....	(1) 120		118
	Travelling and removal expenses.....	(5) 6,000	6,000	3,110
	Freight, express and cartage.....	(6) 500	500	4
	Postage.....	(7) 100	100	
	Telephones, telegrams and other communication services.....	(8) 1,500	2,000	1,898
	Publication of departmental reports and other material.....	(9) 15,000	15,000	7,080

		Estimates	Allotments	Expenditures
Exhibits, advertising, broadcasting, films and displays.....	(10)	375,000	25,000	22,712
Office stationery, supplies, equipment and furnishings.....	(11)	6,000	6,000	4,121
Sundries.....	(22)		100	68
		\$ 507,100	\$ 218,820	\$ 201,514
Total Vote 5.....		\$ 92,785,000	\$ 92,785,000	\$ 91,972,217

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments	Expenditures
Branch headquarters.....	2,870,200	2,210,555
Atlantic region.....	10,775,200	10,766,473
Quebec region.....	22,687,500	22,634,484
Ontario region.....	33,790,400	33,762,426
Prairie region.....	13,778,700	13,739,921
Pacific region.....	8,883,000	8,858,358
	\$ 92,785,000	\$ 91,972,217

Vote 6c Payments in accordance with terms and conditions approved by the Governor in Council to provinces and in respect of Indian bands under the municipal winter works incentive program during the 1966-67 and 1967-68 fiscal years of amounts not exceeding fifty per cent of the cost of labour incurred in the period from November 1, 1966 to such day or days in the fiscal year 1967-68 as may be determined by the Governor in Council, and in the case of projects in designated areas within the meaning of the Department of Industry Act and in areas determined by the Minister of Manpower and Immigration to be areas of high winter unemployment, sixty per cent of such costs; and to authorize payments in those fiscal years to provinces in respect of previous municipal winter works incentive programs..... \$ 50,000,000

Expenditures 1966-67..... 5,969,201

Unexpended balance.....

44,030,799

Vote 6b Payments in accordance with terms and conditions approved by the Governor in Council to provinces and in respect of Indian bands under the municipal winter works incentive program during the 1967-68 and 1968-69 fiscal years of amounts not exceeding fifty per cent of the cost of labour incurred in a five-month period commencing either November 1 or December 1, 1967 as selected by the province or Indian band, and in the case of projects in designated areas within the meaning of the Department of Industry Act, sixty per cent of such costs; and to authorize payments in those fiscal years to provinces in respect of previous municipal winter works incentive programs.....

5,000,000

Vote 6c.....

20,000,000

69,030,799

Expenditures 1967-68..... (20) \$ 30,515,533

Vote 6c appears in the 1966-67 estimates and is included in Appropriation Act No. 9, 1966.

A breakdown of expenditure follows: Newfoundland \$213,278, Prince Edward Island \$640,466, Nova Scotia \$420,335, New Brunswick \$211,492, Quebec \$15,082,871, Ontario \$6,630,273, Manitoba \$753,660, Saskatchewan \$1,298,844, Alberta \$2,567,868, British Columbia \$2,494,835, Northwest Territories \$63,491, Indian bands \$138,120.

Vote 10 Grants, contributions and subsidies in accordance with the terms and conditions specified in the sub-vote titles listed in the details of the estimates.....	206,825,000
Vote 10b.....	25,000,000
Vote 10c.....	31,750,000
Transfer from Treasury Board Vote 5 contingencies.....	11,000,000
	274,575,000
Expenditures.....	\$ 266,499,384

Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 325,000	\$ 325,000	\$ 143,464

Under the terms of P.C. 1419, April 10, 1952 the Federal Government entered into agreements with the provinces by which the provincial governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The following payments were made to provinces: Nova Scotia \$11,133, Prince Edward Island \$95, New Brunswick \$2,397, Quebec \$25,168, Ontario \$51,194, Manitoba \$13,378, Saskatchewan \$1,464, Alberta \$31,718, British Columbia \$6,917.

Payments in accordance with agreements entered into with the approval of the Governor in Council by the Minister of Manpower and Immigration with the provinces, employers and workers in respect of labour mobility and assessment incentives

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 300,000	\$ 300,000	\$ 46,296

Grants, in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 5,000,000	\$ 5,000,000	\$ 3,043,877

Payments to or in respect of persons who are being afforded occupational training under the adult occupational training program in accordance with regulations approved by the Governor in Council and to provide that sections 4, 5 and 6 of the Training Allowance Act, 1966, shall apply to persons in receipt of such payments as if such payments were training allowances thereunder and payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under that act and to provide that the provisions made by any appropriation act for the current fiscal year based on Manpower and Immigration vote 10 of the main estimates for 1967-68 for payments to or in respect of persons who are being afforded occupational training shall be applied for payments of training allowances under sections 7, 8 and 9 of the aforementioned act

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 57,000,000	\$ 57,000,000	\$ 55,878,036

A breakdown of expenditure follows: Newfoundland \$2,057,060, Nova Scotia \$2,597,735, Prince Edward Island \$564,738, New Brunswick \$1,029,690, Quebec \$13,033,329, Ontario \$25,206,940, Manitoba \$2,527,727, Saskatchewan \$1,833,859, Alberta \$4,145,063, British Columbia \$2,879,055, Yukon Territory \$2,840.

Payments under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for capital assistance in the provision of training facilities and for assistance in manpower training research

	Estimates	Allotments	Expenditures
Capital assistance to trade and vocational schools, technical institutes and vocational high schools.....	120,000,000	120,000,000	119,019,362
Grants for manpower training research projects.....	500,000	500,000	281,486
(20)	\$ 120,500,000	\$ 120,500,000	\$ 119,300,848

A breakdown of expenditure follows: Newfoundland \$999,312, Nova Scotia \$9,930,805, Prince Edward Island \$85,581, New Brunswick \$271,794, Quebec \$45,821,381, Ontario \$37,464,574, Manitoba \$4,030,351, Saskatchewan \$9,542,415, Alberta \$5,682,081, British Columbia \$5,469,174, Yukon Territory \$3,380.

Payments to provinces—To authorize payments in accordance with agreements entered into by the Minister, with the approval of the Governor in Council, with any province with whom the Minister entered into an agreement pursuant to section 3 of the Technical and Vocational Training Assistance Act (hereinafter referred to as the "former agreement"), to provide for the payment by Canada of contributions in respect of costs incurred by the province in the period commencing 1 April, 1967 and ending 31 March, 1968 or such earlier date as may be determined or prescribed in the agreement, in providing training to persons being trained on 31 March 1967, under any program operated under the former agreement, and to make payments to the provinces to carry out the purposes of the Training Allowance Act, 1966 and agreements made thereunder, including undischarged commitments under previous agreements under the Technical and Vocational Training Assistance Act, and the Training Allowance Act, 1966 and to authorize the Minister of Manpower and Immigration, notwithstanding section 22 of the Adult Occupational Training Act, to extend the arrangements made thereunder to July 31, 1968, and to make payments in accordance with such arrangements to the provinces during the 1967-68 and 1968-69 fiscal years of which all but \$3,000,000 shall lapse at the end of the current fiscal year

		Estimates	Allotments	Expenditures
Payments.....	(20)	78,000,000	78,000,000	75,000,000
Transfer from Treasury Board Vote 5 contingencies—To provide additional funds for the payment of claims from provinces for the phase out of assistance under the former technical and vocational training agreements pursuant to section 22 of the Adult Occupational Training Act.....	(20)	11,000,000	11,000,000	10,636,863
		<u>\$ 89,000,000</u>	<u>\$ 89,000,000</u>	<u>\$ 85,636,863</u>

The following payments were made to the provinces: Newfoundland \$5,523,267, Nova Scotia \$4,072,097, Prince Edward Island \$1,085,193, New Brunswick \$2,052,984, Quebec \$36,580,045, Ontario \$22,360,447, Manitoba \$4,135,858, Saskatchewan \$2,739,516, Alberta \$3,376,354, British Columbia \$3,476,623, Yukon Territory \$203,063, Northwest Territories \$31,416.

Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements

		Estimates	Allotments	Expenditures
Payments.....	(20)	\$ 2,450,000	\$ 2,450,000	\$ 2,450,000

Under the terms of the Vocational Rehabilitation of Disabled Persons Act which became effective April 1, 1962 the Minister of Manpower and Immigration, with the approval of the Governor in Council, is authorized to enter into an agreement with any province for a period not exceeding six years to provide for contributions to the province of one-half of the eligible costs incurred by the province in providing a comprehensive program for the vocational rehabilitation of disabled persons.

The following payments were made to the provinces: Newfoundland \$16,611, Nova Scotia \$65,655, Prince Edward Island \$11,400, New Brunswick \$64,341, Ontario \$1,394,812, Manitoba \$470,290, Saskatchewan \$262,690, Alberta \$60,617, British Columbia \$103,584.

Total Vote 10.....	\$274,575,000	\$274,575,000	\$266,499,384
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Vote 12b To deem for purposes of the Public Service Superannuation Act and the Public Service Terms and Conditions of Employment Regulations that Mrs Mina Popovich was, from January 11, 1957 to October 16, 1961, inclusive, employed in the Public Service and on leave of absence without pay as if Order in Council P.C. 1957-53/626 of May 3, 1957, had not been passed (21) \$1

IMMIGRATION

Vote 15 Administration, operation and maintenance, including trans-oceanic and inland transportation and other assistance for immigrants and settlers subject to the approval of Treasury Board, including care en route and while awaiting employment and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council, in respect of expenses incurred by the provinces for indigent immigrants and \$35,000 for grants to immigrant welfare organizations.....		20,641,000
Vote 15c.....		900,000
Transfer from Treasury Board Vote 5 contingencies.....		200,000
		21,741,000
Expenditures.....		\$ 21,559,696

Total revenue arising from the above expenditures amounted to \$438,053.

Administration of the Immigration Act

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 823,000		
Transfer from Treasury Board Vote 5 contingencies...	15,000		
Overtime.....	(1) 838,000	828,000	824,240
Living and other allowances.....	(1) 5,000	5,000	2,636
Legal and special services.....	(2) 3,200	3,200	2,927
Travelling expenses.....	(4) 3,500	3,500	134
Freight, express and cartage.....	(5) 24,000	14,000	10,822
Postage.....	(6) 300	3,500	3,118
Telephones and telegrams.....	(7) 21,000	21,000	20,000
Publication of departmental reports and other material.....	(8) 49,700	24,700	18,544
Exhibits, advertising, films, broadcasting and displays.....	(9) 400,000	400,000	395,799
Office stationery, supplies and equipment.....	(10) 1,800,000	600,000	589,568
Materials and supplies.....	(11) 92,000	157,000	155,079
Travelling and other expenses—Other than staff.....	(12) 100	100	69
Sundries.....	(22) 5,000	5,000	325
	(22) 1,500	1,500	1,072
	\$ 3,240,000	\$ 2,066,500	\$ 2,024,333

Revenue arising from the above expenditures amounted to \$90,656 and consisted of *Services and service fees* \$25,504—rebate on cable charges \$25,373; *Miscellaneous* \$65,152—fines and forfeitures \$65,138.

Field and Inspectional Service, Canada, including \$35,000 for grants to immigrant welfare organizations

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 8,266,000		
Transfer from Treasury Board Vote 5 contingencies	130,000		
Overtime.....	(1) 8,396,000	8,306,000	8,289,878
Living and subsistence allowances.....	(1) 300,000	328,000	326,992
A Professional and special services.....	(2) 30,000	36,000	35,475
Travelling and removal expenses.....	(4) 113,000	113,000	95,039
Freight, express and cartage.....	(5) 528,000	428,000	417,629
Postage.....	(6) 9,000	9,000	8,959
Telephones and telegrams.....	(7) 36,000	36,000	30,317
Publication of departmental reports and other material.....	(8) 154,000	254,000	249,378
Exhibits, advertising, films, broadcasting and displays.....	(9) 1,000	1,000	593
Office stationery, supplies and equipment.....	(10) 1,500	1,500	1,172
Materials and supplies.....	(11) 179,000	306,000	304,142
Repairs and upkeep of buildings and works.....	(12) 153,000	128,000	123,853
Dormitory, catering and other equipment.....	(14) 4,000	4,000	3,421
Repairs and upkeep of equipment.....	(16) 3,500	3,500	981
Electricity and gas.....	(17) 1,500	1,500	401
Grants to immigrant welfare organizations.....	(19) 2,000	2,000	1,636
Unemployment insurance contributions.....	(20) 35,000	35,000	35,000
Travelling expenses—Deports.....	(21) 2,000	2,000	1,851
Maintenance and incidental expenses—Deports.....	(22) 210,000	246,000	244,609
Sundries.....	(22) 26,000	35,000	33,752
	(22) 7,000	16,000	15,470
	\$ 10,187,000	\$ 10,291,500	\$ 10,220,548

Revenue arising from the above expenditures amounted to \$218,728 and consisted of *Privileges, licences and permits* \$5,256—rentals \$5,256; *Proceeds from sales* \$26,840—sales in connection with catering services \$25,292; *Services and service fees* \$9,058—special services rendered to transportation companies \$9,058; *Miscellaneous* \$177,574—refund of deportation and detention expenses \$167,725, sundries \$9,849.

A Payments by services with individual payments of \$2,000 or over were:

Interpreting and translating services \$44,960—Helen Carvalho Toronto \$3,498, Thalia Daskalakis Willowdale Ont \$3,489, Mary Elliott Toronto \$3,534, Ruth Lee Burnaby BC \$4,441, Frances McGrath Toronto \$2,285, Theresa Morin Toronto \$2,895, Fred Teachman Etobicoke Ont \$2,964, Elizabeth Wong Burnaby BC \$4,506.

Legal services \$34,943—N B Christie Vancouver \$6,698, F V Collier Vancouver \$5,958, Henry B Monk Winnipeg \$4,262, Ray, Wolfe & Connell New Westminster BC \$2,541, Louis L Zuker Toronto \$3,275.

Commissionaire services \$3,834—Canadian Corps of Commissionaires Ottawa \$3,834.

Reporting services \$4,031—Official Court Reporters New Westminster BC \$4,031.

Real estate services \$4,694.

Miscellaneous services \$2,577.

Field and Inspectional Service, Abroad

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 3,272,000			
Transfer from Treasury Board Vote 5 contingencies.....	55,000			
		(1) 3,327,000	2,943,500	2,921,827
Overtime.....		(1)	9,000	8,324
Terminable, special and other allowances for administrative staffs abroad.....		(2) 1,011,000	1,093,000	1,089,676
A Professional and special services.....		(4) 33,000	73,000	72,333
Travelling and removal expenses.....		(5) 705,000	680,000	657,488
Freight, express and cartage.....		(6) 47,000	117,000	116,139
Postage.....		(7) 143,000	223,000	222,107
Telephones and telegrams.....		(8) 65,000	100,000	97,828
Publication of departmental reports and other material.....		(9)	11,000	10,220
Exhibits, advertising, films, broadcasting and displays.....		(10)	84,000	83,720
Office stationery, supplies, equipment and furnishings.....		(11) 241,000	320,000	318,411
Materials and supplies.....		(12) 19,000	9,000	7,916
B Construction or acquisition of buildings and works including acquisition of land.....		(13)	146,000	145,264
Repairs and upkeep of office quarters.....		(14)	31,000	84,166
Rental of office quarters.....		(15)	357,000	405,979
Acquisition of equipment.....		(16)	39,000	49,874
Repairs and upkeep of equipment.....		(17)	5,000	6,027
Water, electricity and gas.....		(19)	33,000	35,355
Payments to foreign governments—Locally engaged staff benefits.....		(21)	65,000	57,182
Travel, other than staff.....		(22)	15,000	17,258
Sundries.....		(22)	12,000	44,191
		\$ 6,148,000	\$ 6,517,000	\$ 6,451,285

Revenue arising from the above expenditures amounted to \$15,038 and consisted of *Return on investments*—\$1,567; *Privileges, licences and permits*—\$13,471.

A distribution of expenditure by offices follows: Head office and general administration \$842,279, Athens \$113,441, Beirut \$84,730, Belfast \$46,267, Belgrade \$43,581, Berlin \$47,618, Berne \$90,040, Birmingham \$62,518, Bourdeaux \$26,769, Bristol \$47,216, Brussels \$94,820, Cairo \$42,685, Canberra \$55,254, Chicago \$71,629, Cologne \$339,839, Copenhagen \$107,413, Denver \$93,676, Dublin \$27,740, Geneva \$226,717, Glasgow \$159,443, The Hague \$139,322, Hamburg \$63,426, Helsinki \$19,368, Hong Kong \$281,354, Kingston, Jamaica \$52,040, Leeds \$98,416, Lisbon \$91,884, Liverpool \$87,086, London \$568,243, Madrid \$64,671, Manila \$90,570, Marseilles \$49,553, Milan \$114,179, Munich \$55,350, New Delhi \$154,637, New York \$98,520, Oslo \$20,106, Paris \$550,315, Ponta Delgada \$43,240, Port of Spain \$82,716, Rawalpindi \$49,097, Rome \$383,960, San Francisco \$171,488, Stockholm \$94,777, Stuttgart \$70,024, Tel Aviv \$75,857, Tokyo \$89,072, Vienna \$168,339.

A Payments by services with individual payments of \$2,000 or over were:

Interpreting and translating services \$7,892.

Office cleaning services \$45,045—Cleaners Limited London England \$2,931, Det Danske Reengorings Selskab Copenhagen Denmark \$3,772, La Fiorente Rome Italy \$5,414, Martin Hanke Cologne Germany \$10,162, Neteclair Paris France \$4,299, Office Cleaning Services Ltd London England \$3,184, Herman Pape KG Hamburg Germany \$2,152, C Sahebdjam-Bunodiére Paris France \$4,022.

Secretarial and office services \$10,005 - Kelly Services Inc Detroit Michigan USA \$5,946, Wellington Press Postal Advertising Services Limited London England \$3,390.

Telephone system installation by contract \$3,930 -Compagnie Generale de Constructions Telephoniques Paris France \$3,930.

Miscellaneous services \$5,461.

B Expenditures comprised payments for the completion including appointments and decoration of offices purchased for the Immigration division, on the ground floor and first floor of a new building on the rue Ventadour, Paris, France.

Trans-oceanic and inland transportation and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the provinces for indigent immigrants

	Estimates	Allotments	Expenditures
Payments.....	(22)\$ 2,166,000	\$ 2,866,000	\$ 2,863,530

Revenue arising from the above expenditures amounted to \$113,631 and consisted of *Miscellaneous* \$113,631—emergency assistance to immigrants \$48,406, passage loans to Canadian citizens and settlers \$65,225.

Immigrants to Canada are destined to provisional points and this sub-vote was provided for transportation to locations where employment was available, for accommodation and incidental expenses prior to such employment and for payments to the provinces of 50 per cent of the cost of welfare assistance, medical aid and hospitalization under the terms of existing Federal-Provincial agreements. Expenditures comprised: trans-oceanic transportation \$72,803, inland transportation \$24,086, accommodation and incidental expenses \$2,676,971 and payments to the provinces pursuant to agreements as follows: Nova Scotia \$689, Ontario \$82,700 and British Columbia \$6,281.

Total Vote 15.....	\$ 21,741,000	\$ 21,741,000	\$ 21,559,696
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Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments	Expenditures
Branch headquarters.....	3,581,690	3,556,019
Atlantic region.....	1,005,197	999,279
Quebec region.....	4,002,794	3,982,108
Ontario region.....	4,094,220	4,074,171
Prairie region.....	1,023,997	1,012,110
Pacific region.....	1,557,194	1,552,975
America, Africa and Asia region.....	1,721,779	1,695,269
European region.....	3,283,274	3,216,966
United Kingdom region.....	1,435,855	1,435,799
Grants to immigrant welfare organizations.....	35,000	35,000
	\$ 21,741,000	\$ 21,559,696

PROGRAM DEVELOPMENT

Vote 20 Administration, operation and maintenance.....	3,751,600
Expenditures.....	\$ 3,190,883

Total revenue arising from the above expenditures amounted to \$1,331.

Administration

	Estimates	Allotments	Expenditures
Salaries.....	(1) 126,500	126,500	117,857
Overtime.....	(1) 500	500	226
Living and other allowances.....	(2) 1,000	2,500	2,182
Professional and special services.....	(4) 150	150	120
Travelling and removal expenses.....	(5) 8,000	11,000	10,596
Freight, express and cartage.....	(6) 100	100	35

		Estimates	Allotments	Expenditures
Postage.....	(7)	200	200	
Telephones, telegrams and other communication services.....	(8)	2,400	4,400	3,882
Exhibits, advertising, films, broadcasting and displays.....	(10)		150	112
Office stationery, supplies and equipment.....	(11)	6,600	23,000	22,257
Unemployment insurance contributions.....	(21)	300	300	
Development of special manpower and labour management programs	(22)	200,000	175,700	11,921
Sundries.....	(22)	3,500	4,500	3,989
		\$ 349,000	\$ 349,000	\$ 173,177

Revenue arising from the above expenditures amounted to \$1,331 and consisted of *Proceeds from sales*—\$1,328; *Miscellaneous*—\$3.

Advisory council and liaison branch

		Estimates	Allotments	Expenditures
Salaries.....	(1)	86,600	86,600	48,811
Overtime.....	(1)		500	338
Professional and special services.....	(4)	10,000	8,480	92
Travelling and removal expenses.....	(5)	12,500	12,500	1,183
Freight, express and cartage.....	(6)		20	17
Telephones, telegrams and other communication services.....	(8)	1,100	1,100	769
Office stationery, supplies and equipment.....	(11)	3,400	4,400	4,285
Unemployment insurance contributions.....	(21)	100	100	
Sundries.....	(22)	42,000	42,000	9,283
		\$ 155,700	\$ 155,700	\$ 64,778

Experimental projects branch

		Estimates	Allotments	Expenditures
Salaries.....	(1)	218,800	218,800	156,955
Overtime.....	(1)		50	32
Living and other allowances.....	(2)	1,000	1,000	
A Professional and special services.....	(4)	200,000	148,450	117,460
Travelling and removal expenses.....	(5)	20,000	21,000	20,446
Freight, express and cartage.....	(6)	800	800	94
Postage.....	(7)	1,000	1,000	
Telephones, telegrams and other communication services.....	(8)	2,000	4,000	3,653
Publication of departmental reports and other material.....	(9)	15,000	15,000	
Exhibits, advertising, films, broadcasting and displays.....	(10)	4,000	26,000	25,003
Office stationery, supplies and equipment.....	(11)	17,200	17,200	11,816
Unemployment insurance contributions.....	(21)	500	500	4
Sundries.....	(22)		1,500	1,282
		\$ 480,300	\$ 455,300	\$ 336,745

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$117,115—Earl Berger and Associates Toronto \$6,263, Dr Desmond Connor Antigonish NS \$4,432, Robert V Davies Halifax \$5,467, General Learning Corporation Clinton Iowa USA \$8,464, Paul Girard Waterloo Ont \$2,799, David Jackson and Associates Toronto \$28,772, Bernard Lacombe Toronto \$2,994, Dr I A Litvak Hamilton Ont \$6,211, McCarter Nairne and Partners Vancouver \$4,500, Philco Corporation of Canada Don Mills Ont \$6,040, J J Revell Charlottetown \$3,222, P S Ross and Partners Ottawa \$14,855, Royal Institution for Advancement of Learning Montreal \$5,000, Thiokol Chemical Corporation Ogden Utah USA \$2,071.

Miscellaneous services \$345.

Planning and evaluation branch

		Estimates	Allotments	Expenditures
Salaries.....	(1)	253,700	228,700	196,345
Overtime.....	(1)		1,500	1,236
Living and other allowances.....	(2)	1,000	2,000	1,590
A Professional and special services.....	(4)	25,000	34,000	33,263
Travelling and removal expenses.....	(5)	11,000	11,000	7,005

PUBLIC ACCOUNTS, 1967-68

		Estimates	Allotments	Expenditures
Freight, express and cartage.....	(6)		100	28
Postage.....	(7)	300	300	
Telephones, telegrams and other communication services....	(8)	2,200	5,000	4,516
Office stationery, supplies and equipment.....	(11)	18,200	18,200	7,320
Materials and supplies.....	(12)	21,000	6,600	17
Sundries.....	(22)	11,000	11,000	1,187
		\$ 343,400	\$ 318,400	\$ 252,507

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$33,263—Marketing Research Centre Montreal \$5,400, Operations Research Incorporated Ottawa \$25,013.

Research branch

		Estimates	Allotments	Expenditures
Salaries.....	(1)	886,900	838,970	837,203
Overtime.....	(1)	3,000	3,000	1,717
Living and other allowances.....	(2)	1,000	1,000	
A Professional and special services.....	(4)	154,000	157,000	155,956
Travelling and removal expenses.....	(5)	58,000	63,000	61,040
Freight, express and cartage.....	(6)	500	500	487
Postage.....	(7)	700	700	
Telephones, telegrams and other communication services....	(8)	7,700	14,000	13,603
Publication of departmental reports and other material.....	(9)	80,700	36,700	34,831
Office stationery, supplies and equipment.....	(11)	101,000	104,000	102,618
Unemployment insurance contributions.....	(21)	2,200	2,200	551
Sundries.....	(22)	6,200	3,200	1,260
		\$ 1,301,900	\$ 1,224,270	\$ 1,209,266

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$139,277—Professor Raymond Breton Baltimore Md USA \$8,202, F E Burke Toronto \$2,260, Canadian Centre for Community Studies Ottawa \$35,000, Carleton University Ottawa \$3,150, Professor D J Clough Toronto \$5,698, D F C Systems Toronto \$2,255, David A Dodge Toronto \$3,150, University of Guelph Guelph Ont \$3 250, John Hopkins University Baltimore Md USA \$37,453, W S Kendall Ottawa \$2,992, University of Montreal Montreal \$7,273, Erik Raymaekers Columbus Ohio USA \$3,298, Dr Jugel K Sharma Calgary Alta \$2 000, Treasurer of the United States Washington DC USA \$8,346.

Data processing services \$15,419—Central Data Processing Service Bureau \$14,820.

Miscellaneous services \$1,260.

Manpower information and analysis branch

		Estimates	Allotments	Expenditures
Salaries.....	(1)	551,000	551,000	541,625
Overtime.....	(1)	500	6,480	5,807
Living and other allowances.....	(2)	1,000	2,500	1,725
A Professional and special services.....	(4)	501,000	501,000	423,912
Travelling and removal expenses.....	(5)	25,000	32,000	30,701
Freight, express and cartage.....	(6)		1,000	581
Postage.....	(7)	500	500	12
Telephones, telegrams and other communication services....	(8)	6,500	6,500	6,174
Publication of departmental reports and other material.....	(9)	3,000	13,000	12,368
Exhibits, advertising, films, broadcasting and displays.....	(10)		500	233
Office stationery, supplies and equipment.....	(11)	31,200	132,200	130,699
Materials and supplies.....	(12)		150	105
Unemployment insurance contributions.....	(21)	1,400	1,400	45
Sundries.....	(22)	200	700	423
		\$ 1,121,300	\$ 1,248,930	\$ 1,154,410

	Estimates	Allotments	Expenditures
A Payments by services with individual payments of \$2,000 or over were:			
<i>Consultant services</i> \$406,022—Professor D K Dale Ottawa \$2,880, D C F Systems Toronto \$36,247, Dominion Bureau of Statistics Ottawa \$288,068, Kates Peat Marwick and Company Toronto \$24,000, Professor Noah H Meltz Toronto \$12,140, Kenneth Strand Vancouver \$4,871, Wilby Computer Services Ottawa \$33,672.			
<i>Data processing services</i> \$17,428—Central Data Processing Service Bureau \$7,074, D C F Systems Toronto \$10,354.			
<i>Miscellaneous services</i> \$462.			
Total Vote 20	\$ 3,751,600	\$ 3,751,600	\$ 3,190,883

Vote 25 Grants, contributions and subsidies as detailed in the estimates	3,525,000
Expenditures	\$ 3,466,433

Payments in accordance with agreements approved by the Governor in Council between the Minister of Manpower and Immigration and any province, agency or person to make payments of up to 100% of the cost of carrying on research in connection with the utilization of manpower resources in Canada including the development of experimental training methods and techniques and the payment of training allowances

	Estimates	Allotments	Expenditures
Payments..... (20)	\$ 3,390,000	\$ 3,390,000	\$ 3,390,000

This sub-vote was provided to finance pilot project companies and pilot project programs in designated areas. Expenditures consisted of payments made to the following pilot project companies in accordance with agreements entered into with these companies under Order in Council authority: Nova Scotia Newstart Incorporated \$900,000, Prince Edward Island Newstart Incorporated \$900,000, Saskatchewan Newstart Incorporated \$540,000, Alberta Newstart Incorporated \$1,050,000.

Grants for manpower research and development

	Estimates	Allotments	Expenditures
Payments..... (20)	135,000	135,000	76,433
Total Vote 25	\$ 3,525,000	\$ 3,525,000	\$ 3,466,433

IMMIGRATION APPEAL BOARD

Vote 30 Administration, operation and maintenance	311,000
Expenditures	\$ 268,866

	Estimates	Allotments	Expenditures
Salaries..... (1)	234,000	234,000	206,335
Overtime..... (1)		5	3
A Professional and special services..... (4)	30,000	10,000	4,467
Travelling and removal expenses..... (5)	25,000	10,000	5,867
Freight, express and cartage..... (6)		500	422
Postage..... (7)	2,000	1,445	4
Telephones, telegrams and other communication services.... (8)	4,000	4,000	3,010
Office stationery, supplies, equipment and furnishings..... (11)	14,000	49,000	47,908
Materials and supplies..... (12)		50	38
Sundries..... (22)	2,000	2,000	812
	\$ 311,000	\$ 311,000	\$ 268,866

A Payments by services with individual payments of \$2,000 or over were:			
<i>Interpreting and translating services</i> \$2,572.			
<i>Training course services</i> \$1,770.			
<i>Miscellaneous services</i> \$125.			

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration

Act, c. 116, R.S., as amended.....	(22) \$	373
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Write-off of assets, Financial Administration Act, c. 116, R.S., as amended.....	(22) \$	20,031
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The above amount represents 691 items deleted under authority of section 23 of the Act of which \$35 was credited to the account entitled "Assisted movement loans" and \$19,996 credited to the account entitled "Assisted passage scheme"—see under the schedule, Other Loans and Investments, in volume I of this report.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	56,008,200	55,388,095	45,522,098
(2) Civilian allowances.....	1,114,400	1,203,235	861,550
(4) Professional and special services.....	2,169,500	1,401,939	597,458
(5) Travelling and removal expenses.....	2,721,200	2,759,338	2,486,368
(6) Freight, express and cartage.....	87,500	188,169	117,132
(7) Postage.....	559,300	572,992	520,569
(8) Telephones, telegrams and other communication services.....	1,366,400	1,680,875	1,218,044
(9) Publication of departmental reports and other material.....	780,400	600,151	422,977
(10) Exhibits, advertising, films, broadcasting and displays.....	2,975,400	998,610	1,588,939
(11) Office stationery, supplies, equipment and furnishings.....	2,148,100	2,801,994	1,283,021
(12) Materials and supplies.....	195,000	136,924	149,656
Buildings and works, including land—			
(13) Construction or acquisition.....		145,264	1,670,501
(14) Repairs and upkeep.....	37,800	88,724	45,752
(15) Rentals.....	367,700	417,905	384,832
Equipment—			
(16) Construction or acquisition.....	42,500	62,304	58,296
(17) Repairs and upkeep.....	6,500	6,676	7,966
(19) Municipal or public utility services.....	37,500	38,403	30,377
(20) Contributions, grants, subsidies, etc., not included elsewhere..	347,165,799	300,516,350	261,344,217
(21) Pensions, superannuation and other benefits.....	88,201	73,444	67,344
(22) All other expenditures.....	52,092,004	52,512,542	2,039,150
Total.....	\$ 469,963,404	\$ 421,593,934	\$ 320,416,247

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	2,183,000	4,428,800
Accommodation—in this department's own buildings.....	20,000	20,000
Accounting and cheque issue services—Comptroller of the Treasury.....	568,300	996,900
Contributions to superannuation account—Treasury Board.....	3,022,000	1,882,000
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	461,200	434,000
Employee surgical-medical insurance premiums—Treasury Board.....	296,600	173,200
Employee compensation payments—Department of Labour.....	53,300	19,900
Carrying of franked mail—Post Office Department.....	62,200	85,400
	\$ 6,666,600	\$ 8,040,200

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	1,566 78	1,203 13
B Privileges, licences and permits.....	19,547 73	8,421 62
C Proceeds from sales.....	28,672 26	36,712 27
D Services and service fees.....	34,561 83	36,637 88
E Refund of previous years' expenditure.....	1,270,987 23	1,492,545 77
F Miscellaneous.....	357,130 49	249,807 92
Total.....	<u>\$ 1,712,466 32</u>	<u>\$ 1,825,328 59</u>

Details

Non-Tax Revenue—		
A Return on investments:		
Immigration.....		1,567
B Privileges, licences and permits:		
Development and Utilization of Manpower.....	820	
Immigration—Visa fees \$13,472; rentals \$5,256.....	18,728	
		19,548
C Proceeds from sales:		
Development and Utilization of Manpower.....	504	
Immigration—Meals and per diem rate charged for care of detained immigrants \$25,292; publications \$1,548.....	26,840	
Program Development.....	1,328	
		28,672
D Services and service fees:		
Immigration—Fees for special services rendered to transportation companies \$9,058; rebate on cable and telegram charges \$25,373; sundries \$131.....		34,562
E Refunds of previous years' expenditure:		
Administration.....	55	
Development and Utilization of Manpower—Refunds of overpayments made in connection with the Municipal Winter Works Incentive Program \$1,234,637; sundries \$2,328.....	1,236,965	
Immigration.....	33,892	
Program Development.....	75	
		1,270,987
F Miscellaneous:		
Administration.....	1	
Development and Utilization of Manpower.....	769	
Immigration—Deportation and detention expenses \$167,725; fines and forfeitures \$65,138; emergency assistance to immigrants \$48,406; passage loans to Canadian citizens and settlers \$65,225; sundries \$9,863.....	356,357	
Program Development.....	3	
		357,130
Total.....		<u>\$ 1,712,466</u>

Certified correct.

J. L. E. COUILLARD,
Deputy Minister of Manpower and Immigration.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental		
Other.....	315,045	230,522
Uncollectible—		
Inter-departmental		
Other.....	414	1,047
	315,459	231,569
Previous years—		
Collectible—		
Inter-departmental		
Other.....	327,454	174,900
Uncollectible—		
Inter-departmental		
Other.....	33,942	154,546
	361,396	329,446
	<u>\$ 676,855</u>	<u>\$ 561,015</u>

During the year 44 items amounting to \$1,771 were deleted under authority of section 23 of the Financial Administration Act, c. 116 R.S., as amended; of these 32 items amounting to \$1,278 had not previously been reported. One item amounting to \$122,282 was deleted under authority of Treasury Board Vote 7c.

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF NATIONAL DEFENCE

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF NATIONAL DEFENCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
24· 3	Stat.	Minister of National Defence—Salary and motor car allowance	16,999 92	16,999 92	16,999 92
24· 3	Stat.	Associate Minister of National Defence—Salary and motor car allowance .	7,933 30	7,933 30	16,999 92
24· 3	1	Departmental administration, including grants to military associations, institutes and other organizations as detailed in the estimates.....	6,593,375 00	5,922,770 32	5,491,732 60
DEFENCE SERVICES					
24· 5	15	Operation and maintenance and construction or acquisition of buildings, works, land and major equipment..	1,529,739,000 00	1,527,867,125 14	1,435,115,001 00
24·12	Stat.	Exchequer Court awards.....	313,202 57	313,202 57	158,356 02
			1,530,052,202 57	1,528,180,327 71	1,435,273,357 02
DEFENCE RESEARCH					
		Defence Research Board—			
24·12	20	Operation and maintenance.....	35,670,000 00	33,699,074 92	30,503,383 85
24·12	25	Construction or acquisition of buildings, works, land and equipment.	8,947,000 00	8,759,510 87	4,670,458 89
24·12	30	To foster defence research in Canadian industry.....	4,500,000 00	4,499,846 69	4,702,309 71
24·12	35	Research Satellite Program— To provide for the design and instrumentation of a series of satellites to carry out a scientific research program...	3,500,000 00	3,499,949 96	4,326,031 92
			52,617,000 00	50,458,382 44	44,202,184 37
MUTUAL AID					
24·12	45	Contributions to infrastructure and the military costs of the North Atlantic Treaty Organization and the transfer of defence equipment and supplies.....	18,000,000 00	17,976,310 93	18,719,795 17
GENERAL					
24·13	48	To authorize, notwithstanding the Financial Administration Act and section 11 of the Surplus Crown Assets Act, the payment into the special account in the consolidated revenue fund referred to in National Defence Vote 48 of the main estimates for 1965-66 of revenues received during the current and subsequent fiscal years from the sale during the current fiscal year of surplus buildings, works and land not exceeding an aggregate amount of \$10,000,000.....	1 00		
24·13	Stat.	Refunds of amounts credited to revenue in previous years.....	3,295 67	3,295 67	2,700 33
			3,296 67	3,295 67	2,700 33

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
PENSIONS AND OTHER BENEFITS					
24-13	Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act, government's contribution to the Canadian forces superannuation account, under the Canada pension plan in respect to Canadian forces and the regular forces death benefit account.....	76,070,409 25	76,070,409 25	61,848,652 03
24-14	49	To authorize the Treasury Board, for the purpose of calculating pensions under the Defence Services Pension Continuation Act, to prescribe the pay and allowances deemed to have been received on and after October 1, 1966 by men of the Canadian forces below the rank of Warrant Officer.....	1 00		
24-14	50	Civil pensions and annuities as detailed in the estimates.....	9,990 00	9,948 82	6,804 86
24-15	Stat.	Amortization of deferred charges arising out of pay increases—Canadian forces superannuation account....	72,606,000 00 148,686,400 25	72,606,000 00 148,686,358 07	72,606,000 00 134,461,456 89
DEFENCE CONSTRUCTION (1951) LIMITED					
24-15	55	Expenses incurred by Defence Construction (1951) Limited in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence.....	2,350,000 00	2,230,009 53	2,191,989 60
		<i>Expenditures from appropriations not required for 1967-68.....</i>			341 75
		Total.....	\$1,758,327,207 71	\$1,753,482,387 89	\$1,640,377,557 57

Salary of Minister, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$	2,000

The above amounts were paid to: Hon Paul Hellyer for the period April 1 to September 18, 1967, \$7,933; Hon Leo Cadieux for the period September 19, 1967 to March 31, 1968, \$9,067.

Hon Paul Hellyer received travelling expenses of \$1,184, Hon Leo Cadieux \$2,119, both charged to Vote 1.

Salary of Associate Minister, Hon Leo Cadieux, Salaries Act, c. 243, R.S., as amended.....	(1)	\$	7,000
Motor car allowance to Associate Minister, c. 249, R.S., as amended.....	(2)	\$	933

Payment was made for the period April 1 to September 18, 1967.

Hon Leo Cadieux received travelling expenses of \$626 charged to Vote 1.

Vote 1 Departmental administration, including grants to military associations, institutes and other organizations as detailed in the estimates and authority, notwithstanding section 30 of the Financial Administration Act, and subject to allotment by the Treasury Board, for total commitments of \$2,850,056,375 for the purposes of Votes 1, 15, 20, 25, 30, 35 and 45 of this department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,221,323,000 will come due for payment in future years) and authority to make recoverable advances under any of the said votes and, notwithstanding the Financial Administration Act, to spend revenue received during the year, subject to the direction of the Treasury Board, in respect of assistance rendered to the

United Nations, any party of the North Atlantic Treaty Organization, any member of the British Commonwealth or any provincial or municipal government and in respect of charges made pursuant to regulations under the National Defence Act for:

- (a) clothing and kit items sold to members of the Canadian forces;
- (b) living accommodation;
- (c) food supplied to members of the Canadian forces and to messes and institutes catering thereto; and
- (d) medical and dental care provided to dependants of members of the Canadian forces 6,593,375

Expenditures..... \$ 5,922,770

Departmental administration

		Estimates	Allotments	Expenditures
Civil salaries and wages.....	(1)	4,917,000	4,894,000	4,396,200
Civilian allowances.....	(2)	35,000	40,000	33,957
Professional and special services.....	(4)	3,500	3,500	373
Travelling and removal expenses.....	(5)	224,000	200,000	174,424
Postage.....	(7)	30,000	33,000	32,500
Telephones, telegrams and other communication services.....	(8)	42,000	71,000	70,871
Publication of departmental reports and other material.....	(9)	48,000	48,000	28,826
Office stationery, supplies, equipment and furnishings.....	(11)	70,000	70,000	63,687
Pensions, superannuation and other benefits for personal services.....	(21)	500	500	321
All other expenditures.....	(22)	50,000	60,000	56,640
		\$ 5,420,000	\$ 5,420,000	\$ 4,857,799

This sub-vote was provided for the salaries, wages, travelling and administrative expenses of the staff of the Minister, the Associate Minister and the following offices: Deputy Minister, Director General of Civilian Personnel, Records Management Division, Director General Accounting and Audit, Judge Advocate General and Library.

Information services

		Estimates	Allotments	Expenditures
Civil salaries and wages.....	(1)	122,000	127,000	121,915
Pay and allowances.....	(3)	500,000	500,000	482,967
Travelling and removal expenses.....	(5)	50,000	50,000	40,529
Telephones, telegrams and other communication services.....	(8)	12,000	17,000	12,185
Publication of departmental reports and other material.....	(9)	224,000	214,000	157,286
Office stationery, supplies, equipment and furnishings.....	(11)	5,000	5,000	3,507
Pensions, superannuation and other benefits for personal services.....	(21)	500	500	219
All other expenditures.....	(22)	13,500	13,500	2,708
		\$ 927,000	\$ 927,000	\$ 821,316

Grants to military associations, institutes and others as detailed in the estimates

		Estimates	Allotments	Expenditures
A Rifle Associations—				
Dominion of Canada.....		63,000	63,000	63,000
National Defence Headquarters.....		180	180	180
Alberta.....		2,025	2,025	2,025
British Columbia.....		2,025	2,025	2,025
Manitoba.....		2,025	2,025	2,025
New Brunswick.....		1,685	1,685	1,685
Newfoundland.....		180	180	
Nova Scotia.....		2,160	2,160	2,160
Ontario.....		4,590	4,590	4,590
Prince Edward Island.....		1,080	1,080	1,080
Quebec.....		3,375	3,375	3,375
Saskatchewan.....		1,485	1,485	1,485
		83,810	83,810	83,630
B Military Service Associations—				
Canadian Infantry Association.....		11,000	11,000	11,000
Canadian Military Intelligence Association.....		2,000	2,000	2,000

	Estimates	Allotments	Expenditures
Canadian Signals Association.....	3,500	3,500	3,500
Conference of Defence Associations.....	6,500	6,500	6,500
Defence Dental Association of Canada.....	2,250	2,250	2,250
Defence Medical Association of Canada.....	3,500	3,500	3,500
Military Engineers Association of Canada.....	4,000	4,000	4,000
Royal Canadian Armoured Corps Association.....	6,400	6,400	6,400
Royal Canadian Artillery Association.....	9,000	9,000	9,000
Royal Canadian Army Pay Corps Association.....	2,250	2,250	2,250
Royal Canadian Army Service Corps Association.....	4,500	4,500	4,500
Royal Canadian Electrical and Mechanical Engineers Association.....	3,500	3,500	3,500
Royal Canadian Ordnance Corps Association.....	3,300	3,300	3,300
	61,700	61,700	61,700
B Military, United Services Institutes and Others—			
Air Cadet League of Canada.....	50,000	50,000	50,000
Alberta United Services Institute.....	675	675	
Cadet Services Association of Canada.....	2,000	2,000	2,000
Edmonton United Services Institute.....	675	675	675
Hamilton and District Officers Institute.....	900	900	900
Kingston United Services Institute.....	270	270	270
London United Services Institute.....	360	360	360
Lake of the Woods United Services Institute.....	180	180	180
Moncton United Services Institute.....	200	200	
Montreal United Services Institute.....	900	900	900
Moose Jaw Military Institute.....	270	270	
Naval Officers Association.....	13,500	13,500	13,500
Peterborough United Services Institute.....	360	360	360
Prince Albert United Services Institute.....	180	180	180
Royal Canadian Air Force Association.....	18,000	18,000	18,000
Royal Canadian Air Force Benevolent Fund.....	4,500	4,500	4,500
Royal Military College Club of Canada.....	270	270	270
Royal Canadian Military Institute.....	1,800	1,800	1,800
Royal Canadian Navy Benevolent Fund.....	2,000	2,000	2,000
United Services Officers Club of Charlottetown.....	180	180	180
United Services Institute of Manitoba.....	450	450	450
United Services Institute of Nova Scotia.....	450	450	450
United Services Institute of Ottawa.....	675	675	
United Services Institute of Quebec.....	450	450	
United Services Institute of Regina.....	450	450	450
United Services Institute of Saskatoon.....	270	270	
United Services Institute of Vancouver.....	450	450	450
United Services Institute of Vancouver Island.....	450	450	450
	100,865	100,865	98,325
(20) \$	246,375	\$ 246,375	\$ 243,655

A These grants are for the purpose of encouraging and promoting interest in rifle shooting including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the various service associations and institutes.

Total Vote 1.....	\$ 6,593,375	\$ 6,593,375	\$ 5,922,770
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DEFENCE SERVICES

Vote 15 Operation and maintenance and construction or acquisition of buildings, works, land and major equipment and development for the Canadian forces and \$1,850,000 for grants to the Town of Oromocto.....	1,467,713,000
Vote 15c.....	58,769,000
Transfer from Treasury Board Vote 5 contingencies.....	3,257,000
	1,529,739,000
Expenditures.....	\$1,527,867,125

Expenditures included ex-gratia payments of \$100 or over as follows:

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
CANADIAN FORCES		
Reimbursement of loss sustained in cashing spurious cheques prepared and negotiated by a former member of the Canadian Forces.		
Bank of Montreal.....	P.C. 1967-10/2264, December 7, 1967...	768
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Beaulne M.....	P.C. 1967-10/1337, July 12, 1967.....	125
Compensation for capitalized value of the increase in his annuity to which he would have been entitled if he had been released on September 8, 1967 instead of April 19, 1967.		
Blosser F E.....	P.C. 1968-8/52, January 10, 1968.....	2,486
Payment of bonus upon re-enrolment in the Canadian Forces.		
Butler S C.....	P.C. 1968-18/483, March 14, 1968.....	550
Reimbursement of loss sustained in cashing spurious cheques prepared and negotiated by a former member of the Canadian Forces.		
Canadian Imperial Bank of Commerce.....	P.C. 1967-10/2264, December 7, 1967...	1,155
Compensation for travel expenses for move from Germany to Montreal.		
Collin Mrs U.....	P.C. 1968-24/1, January 4, 1968.....	156
Compensation for injuries sustained by R Coomber in an accident involving a D N D vehicle.		
Coomber W G and H L.....	P.C. 1967-13/2345, December 21, 1967..	250
Compensation for injuries sustained in an accident involving a D N D vehicle.		
Cuthbertson R.....	P.C. 1967-13/2345, December 21, 1967..	325
Payment on compassionate grounds of \$75 per month on account of permanent quadriplegia resulting from swimming accident while attending cadet summer camp at RCAF Station Aylmer Ont.		
Delage E.....	P.C. 1964-20/435, March 20, 1964.....	900
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Dow H A.....	P.C. 1967-18/535, March 22, 1967.....	240
Compensation for loss of pay and allowances when terminal leave was not extended to cover a period of hospitalization.		
Edh E D.....	P.C. 1967-17/812, May 4, 1967.....	286
Reimbursement for rental of family accommodation in Halifax while also required to pay rental for accommodation occupied by himself and dependants in Toronto.		
Emerson G H.....	P.C. 1967-22/811, May 4, 1967.....	175
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Gamache R and J.....	P.C. 1967-18/535, March 22, 1967.....	593
Compensation for salary which he would have received if his military service had been extended to include the period of January 16 to March 3, 1967.		
Gray L W.....	P.C. 1967-12/1988, October 19, 1967....	1,261
Payment of additional compensation for land expropriation September 2, 1965.		
Guay J P.....	P.C. 1967-16/1621, August 23, 1967.....	1,195
Compensation for damages to furniture caused by a member of the Canadian Forces.		
Gudat F.....	P.C. 1960-14/1322, September 29, 1960..	128

Reimbursement of travel and transportation expenses of himself and dependant from Ottawa to Victoria upon his retirement from the Canadian Forces.		
Hadland H W.....	P.C. 1967-15/1621, August 23, 1967.....	450
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Hall E R.....	P.C. 1967-10/1337, July 12, 1967.....	200
Compensation for injuries sustained in an accident involving a D N D vehicle.		
Hill G W and G.....	P.C. 1967-13/2345, December 21, 1967..	7,716
Compensation for injuries sustained by B G E Hill in an accident involving a D N D vehicle.		
Hill G W and G.....	P.C. 1967-13/2345, December 21, 1967..	865
Compensation for loss of pay due to conversion to the new pay structure effective October 1, 1966.		
Holland R G.....	P.C. 1968-19/483, March 14, 1968.....	234
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Hrechuk W D.....	P.C. 1967-18/535, March 22, 1967.....	144
Payment of compensation for injuries sustained in an accident involving a D N D vehicle.		
Jaskula and Kostyk for C D Livingstone.....	P.C. 1967-13/2345, December 21, 1967..	2,986
Full and final settlement of a claim for loss of commission plus interest on a recruiting advertising task undertaken during the fiscal year 1962-63.		
Kelley R T & Company Ltd.....	P.C. 1967-11/2114, November 10, 1967..	740
Compensation representing the amount he would have received had he been granted his entitlement of rehabilitation leave and annual leave on his release from the Canadian Forces.		
Kenney D V.....	P.C. 1967-10/1928, October 12, 1967....	331
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Lavigne J T.....	P.C. 1967-18/535, March 22, 1967 and P.C. 1967-20/1191, June 15, 1967.....	597
Reimbursement of storage costs for furniture and effects incurred from April 30 to August 16, 1966.		
Legros J M J A.....	P.C. 1967-14/1778, September 21, 1967.	286
Compensation for loss he sustained due to damage to his boat during a search operation in the Northumberland Strait.		
Leslie E.....	P.C. 1968-8/230, February 8, 1968.....	2,439
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Magee A A.....	P.C. 1967-18/535, March 22, 1967.....	151
Compensation for loss of furniture and effects in long term storage.		
Mannette I H.....	P.C. 1967-18/1191, June 15, 1967.....	350
Settlement of claim for costs in respect of injuries sustained in an incident involving a member of the Canadian Forces.		
Meyer Frau Paula.....	P.C. 1967-16/1131, June 8, 1967.....	2,046
Compensation for damage to motor vehicle in an accident involving a D N D vehicle.		
Migule F.....	P.C. 1960-14/1322, September 29, 1960..	103
Compensation for injuries sustained in an accident involving a D N D vehicle.		
Missana G.....	P.C. 1968-11/584, March 28, 1968.....	1,000
Compensation for damage to two aircraft at Ernest Harmon Air Force Base, Newfoundland, on December 21, 1965 (total compensation \$9,000, less recovery from the Government of the United States \$6,750).		
Newfoundland Air Transport Limited.....	P.C. 1967-14/2114, November 10, 1967..	2,250

Reimbursement of loss sustained in cashing spurious cheques prepared and negotiated by a former member of the Canadian Forces.		
The Bank of Nova Scotia.....	P.C. 1967-10/2264, December 7, 1967...	306
Payment to compensate for loss of retiring leave benefits for prior full-time employment in the Public Service.		
Oliver J.....	P.C. 1967-21/331, February 24, 1967....	438
Compensation for injuries caused by a member of the Canadian Forces.		
Plassman Miss M.....	P.C. 1960-14/1322, September 29, 1960..	124
Compensation for loss of wages due to suspension from duty.		
Poirier A J R.....	P.C. 1967-17/1508, August 2, 1967.....	295
Payment to compensate for loss of retiring leave benefits for prior full-time employment in the Public Service.		
Pommet Y D.....	P.C. 1967-8/1404, July 18, 1967.....	397
Compensation for loss of civilian earnings due to injury received while on duty with a militia unit.		
Power K L.....	P.C. 1967-21/811, May 4, 1967.....	338
Compensation for loss of certain financial benefits in respect of the decease of her husband.		
Richardson Mrs E V.....	P.C. 1967-12/1235, June 22, 1967.....	402
Payment of an additional gratuity in respect of service in the RCAF from August 9, 1961 to August 20, 1962.		
Robertson J E B.....	P.C. 1967-14/2345, December 21, 1967..	783
Compensation for loss of wages due to suspension from duty.		
Rocheport R.....	P.C. 1967-17/1508, August 2, 1967.....	287
Reimbursement of loss sustained in cashing spurious cheques prepared and negotiated by a former member of the Canadian Forces.		
Royal Bank of Canada.....	P.C. 1967-10/2264, December 7, 1967...	570
Reimbursement of expenses incurred by the fund on behalf of a former leading seaman for the movement of his dependants and furniture and effects from Victoria to Vancouver in 1962 and from Vancouver to Lethbridge in 1966.		
Royal Canadian Naval Benevolent Fund.....	P.C. 1967-4/1070, June 1, 1967.....	1,041
Payment to compensate for loss of retiring leave benefits for prior full-time employment in the Public Service.		
Seddon F.....	P.C. 1967-21/331, February 24, 1967....	414
Payment of an amount equivalent to Responsibility Allowance and Sea Duty Allowance from April 17 to September 15, 1967.		
Sturgess I A.....	P.C. 1967-12/2114, November 10, 1967..	149
Payment of re-engagement bonus upon re-enrolment in the Canadian Forces.		
Theberge J G R.....	P.C. 1968-17/483, March 14, 1968.....	1,000
Reimbursement of loss sustained in cashing spurious cheques prepared and negotiated by a former member of the Canadian Forces.		
Toronto-Dominion Bank.....	P.C. 1967-10/2264, December 7, 1967...	779
Reimbursement of expenses incurred in the movement of himself, his dependant and furniture and effects from Vancouver to Oliver BC subsequent to his release from the RCAF.		
Vanderburg R G.....	P.C. 1967-17/1778, September 21, 1967..	242
Payment of re-engagement bonus upon re-enrolment in the Canadian Forces.		
Wheeler R V.....	P.C. 1968-8/84, January 17, 1968.....	1,000
Compensation for damage and loss of personal effects due to flooding of basement in accommodation leased by the department.		
Wilson W G.....	P.C. 1967-20/1191, June 15, 1967.....	100

\$ 42,146

CANADIAN FORCES

Operation and maintenance

		Estimates	Allotments	Expenditures
A	Civil salaries and wages.....\$176,822,000			
	Transfer from Treasury Board Vote 5 contingencies.....557,000	(1)	177,379,000	175,604,100
B	Civilian allowances.....	(2)	491,000	490,900
C	Pay and allowances.....\$682,196,000			175,388,570
	Transfer from Treasury Board Vote 5 contingencies.....2,700,000	(3)	684,896,000	690,672
	Professional and special services:			
D	Corps of commissionaires and other services.....			175,388,570
E	Professional fees—architects, engineers, etc.....			490,672
F	Medical, hospital, services and consultants fees..			
	Fees for special courses.....			
	Operation of service establishments and provision of facilities by contract or agreement.....			
	Dental treatment services.....			
		(4)	51,553,000	53,399,200
G	Travelling and removal expenses.....	(5)	45,187,000	44,077,900
H	Freight, express and cartage	(6)	3,800,000	4,007,300
	Postage.....	(7)	650,000	705,200
I	Telephones, telegrams and other communication..			
	Publication of departmental reports and other material.....	(8)	18,773,000	18,613,000
J	Advertising, films, broadcasting and displays.....	(9)	2,500,000	2,689,000
K	Office stationery, supplies, equipment and furnishings.....	(10)	867,000	667,200
	Materials and supplies:			
	Fuel for heating, cooking and power generating units.....			
	Clothing and personal equipment.....			
	Dental supplies.....			
	Fuels and lubricants for ships, aircraft, mobile support equipment and mechanical equipment			
	Food supplies.....			
	Miscellaneous materials and supplies.....			
	Medical supplies.....			
	Barrack, hospital and camp stores.....			
		(12)	92,834,000	103,850,500
	Repairs and maintenance of buildings, works and land.....	(14)	37,500,000	35,790,400
	Rental of land, buildings and works.....	(15)	7,039,000	7,021,700
L	Repairs and upkeep of equipment.....	(17)	135,458,000	141,363,000
M	Municipal or public utility services.....	(19)	22,500,000	22,702,300
	Grants to the Town of Oromocto.....	(20)	1,850,000	1,850,000
N	Pensions, superannuation and other benefits.....	(21)	1,519,000	1,344,800
O	All other expenditures.....	(22)	12,257,000	10,513,400
			1,302,676,000	1,325,985,900
P	Less—Estimated amount recoverable.....	(34)	87,041,000	87,041,000
	Total, operation and maintenance, Canadian Forces.....		\$ 1,215,635,000	\$ 1,238,944,900
				\$ 1,237,349,653
A	Salaries \$123,690,433, wages \$47,104,791, overtime \$2,220,471, premium pay and other credits \$464,374, gratuities—retiring, vacation leave and death \$487,523, casual labour \$1,420,978.			
B	Allowances to administrative staffs serving outside Canada (Foreign Service Allowance Regulations) \$193,766, isolation and special allowances in Canada \$296,906.			
C	Pay and allowances issued to service personnel as follows: Regular Force and Reserves on continuous duty \$677,264,496, Canadian Officers Training Corps, University Naval Training Division and University Reserve training plan \$746,991, claims for education, education travelling and tropical clothing allowances and reimbursement of club fees \$190,113, Reserve Force personnel called out for special duty with Regular Force \$2,343,561,			

gratuities—short service commission \$760,617, training bonuses to Cadets \$504,589, Reserve Force personnel called out for special duty with Cadets \$767,090, Reserve Force personnel called out for special duty with the Reserves \$926,558, Reserve Force personnel on continuous reserve and local training \$9,021,657, Cadet Officers and Civilian Instructors called out for special duty \$481,594, Cadet Officers and Civilian Instructors—continuous and local training \$1,885,143.

- D Expenditures consisted of: payments to Corps of Commissionaires \$8,262,608, school teachers' salaries \$13,220,523, civilian officiating clergymen \$302,467, management consultant fees \$291,652 (included payments of \$2,000 or over: Compress Inc Washington DC USA \$55,523, P S Ross & Partners Ottawa \$7,225, I P Sharp Associates Limited Ottawa \$28,080, Simpson Riddell Stead and Partners Montreal \$2,243), legal fees generally (other than construction and properties) and miscellaneous professional services \$40,443 (included payments \$2,000 or over: Gowling MacTavish Osborne and Henderson Ottawa \$8,826, Robert Grenier Quebec \$9,140, Paul Guillemette Portneuf Que \$2,266, Kenneth G M Ross Belleville Ont \$2,260, Jean Paul Roux St Raymond Que \$2,310, Lavery Siroix Quebec \$11,607), civilian instructors \$804,060, technical assistance \$221,307, overseas indigenous labour including overtime \$5,089,158.
- E Payment by services with individual payments of \$2,000 or over were: *architectural services*, Diamond Clarke Edwards Edmonton \$3,524, Fiset Deschamps Ltd Quebec \$2,212, Govan Kaminker Langley Keenleyside Melick Devonshire Wilson Toronto \$14,113, Graham A Hooper Dartmouth NS \$4,500, Onions Bouchard & McCulloch Hamilton West Bermuda \$19,549, Pratt Lindgren Snider Tomcej & Associates Winnipeg \$16,935, Rhone Iredale Vancouver \$15,215, Webber Harrington & Weld Halifax \$5,752, Wiggs Walford Frost & Lindsay Montreal \$11,593; *consultant services*, BC Equipment Vancouver \$2,706, Government of Canada—Department of Energy, Mines and Resources \$2,069, Giffels Associates Toronto \$69,103, Gilbert J Hardman Vancouver \$8,000, Smith Somerville & Co Ltd Montreal \$6,666; *design services*, Gordon S Adamson & Associates Toronto \$38,238, Craig & Kohler Ottawa \$1,505, Dexter Bush & Associates Vancouver \$6,130, J Philip Dumaresq Halifax \$20,934, Dunlop Wardell Matsui Aitken Islington Ont \$9,147, Robert P Fleming Montreal \$31,174, Nicholas Fodor & Associates Ltd Toronto \$19,310, C A Fowler Bauld & Mitchell Halifax \$28,959, Charles D Hay Kentville NS \$1,425, Harter Todd Meyer Montreal \$10,230, Ingledow Kidd & Associates Vancouver \$4,761, Ingram & Pye Ottawa \$43,180, Interplan Ltd Toronto \$2,300, E Howard Lambert Toronto \$5,621, Lescon Don Mills Ont \$4,250, Lithwick Lambert Sim & Johnston Ottawa \$1,877, Margison & Keith Toronto \$3,000, McMillan Long & Associates Calgary Alta \$5,309, Ronald Ogilvie Ottawa \$11,830, Schoeler & Heaton, Ottawa \$14,153, Surveyor Nenniger & Chenevert Inc Montreal \$18,100, Venne & Thibault Quebec \$12,963, Wasteneys Stern Toronto \$8,631; *design staff assistance*, J L Richards & Associates Ltd Ottawa \$77,614; *drafting staff assistance*, Designex Ltd Toronto \$46,613; *engineering services*, Abram & Ingleson Toronto \$6,793, Amyot Bahl Derome Associates St Lambert Que \$5,346, R V Anderson Associates Toronto \$2,479, Associated Engineering Services Vancouver \$24,284, Corrosion Services Co Ltd Toronto \$3,052, W H Chandra Associates Moncton NB \$2,037, Chrysler Davis & Jorgensen Willowdale Ont \$2,849, Dames & Moore Saint John NB \$3,900, Duncan Hopper & Associates Weston Ont \$3,882, Foundation Canada Engineering Corp Montreal \$126,360, Frost Lindsay & Associates Montreal \$7,010, John Louie & Associates Vancouver \$4,124, McRostie Sero Genest & Associates Ltd Ottawa \$7,906, Mechron Engineering Products Ltd Ottawa \$3,000, Monarque Morelli Gaudette Laporte Montreal \$6,625, Smith & Anderson Consulting Engineers Ltd Toronto \$2,380, J Philip Vaughn & Associates Ltd Halifax \$2,154, W L Wardrop & Associates Winnipeg \$6,327, Willis Cunliffe Engineering Co Victoria \$4,873; *inspection services*, Allbrecht Winter Werl Germany \$2,822, J T Donald Co Ltd Scarborough Ont \$6,071, Loring Inspection Ltd Halifax \$2,853, Terra Engineering Laboratories Ltd Victoria \$7,844; *inspection and testing services*, Donald Inspection Co Montreal \$22,932, Laboratoire d'Inspection et d'Essais Quebec \$3,976, Gordon Spratt & Associates Vancouver \$4,514, Warnock Hersey Co Ltd Montreal \$11,623, Warnock Hersey International Montreal \$12,078; *material testing and quality control*, Associated Designers & Inspectors Fredericton \$6,446; *soil investigation*, Warnock Hersey Soil Investigations Ltd Montreal \$36,693; *photographic surveys*, Atlas Aviation Ltd Resolute Bay NWT \$11,210, Capital Air Surveys Ltd Ottawa \$4,289, Spartan Air Services Ottawa \$14,236; *survey services*, Central Mortgage and Housing Corporation Ottawa \$102,473, Lockwood Survey Corp Ltd Vancouver \$3,098; *testing services*, Don Groleau Diamond Drilling Ltd Kapuskasing Ont \$2,550, Queens University Kingston Ont \$2,705.
- F Expenditures consisted of payments for: civilian medical specialists \$486,437, civilian medical general practitioners \$643,751, civilian optometrists and pharmacists \$64,963, civilian registered nurses and therapists \$898,677, laboratory services \$107,828, x-ray services \$80,214, out-patient care at civilian medical facilities \$29,395, in-patient care at civilian hospitals \$758,796, medical care from other government departments \$2,151,911, medical care provided in continental Europe \$43,654, miscellaneous \$414,412.
- G Travelling expenses of civilian personnel \$1,331,569; commuting allowances, civilians \$54,196; travel and transportation including dependents furniture and effects—postings and releases in Canada \$19,077,092, outside Canada \$2,149,513; training courses and exercises \$4,392,785; rotation of service personnel to and from 4 CIBG and Air Division (Europe) \$4,021,826; travel and transportation—temporary duty \$8,065,824, recruiting \$332,155, travel and transportation—service college cadets and civilian instructors \$634,680; transportation of service personnel on leave \$849,527; compensation for rent liability \$418,557; hired transportation \$1,125,796; movement of civilian school teachers to and from 4 CIBG and Air Division (Europe) \$89,372; allowance when a ship was temporarily evacuated due to a disruption in essential services \$313,654; travel and transportation—reserves \$837,318; miscellaneous \$40,503.
- H Freight and express—rail and inland water \$2,109,712, ocean \$427,867, air \$317,453, road \$1,106,805, local cartage \$40,243.

- I Long distance telephone tolls \$1,039,006, telegrams and cables \$102,300, rental of telephone and telegraph circuits \$1,834,433, rental of telephones and telephone exchange facilities \$15,412,418, installation and connection charges \$114,486, other communication services \$98,245.
- J Agency advertising \$563,552, printed recruiting materials, films, etc. \$84,377.
- K Office stationery \$2,330,458, printed forms \$1,354,058, purchase and repair of office equipment \$749,403, rental of office equipment \$926,580, books and publications \$232,393, newspapers and periodicals \$195,831, rental and repair of computers \$481,226.
- L Spare parts and upkeep of ships \$9,687,086; spare parts and accessories for armoured fighting vehicles \$1,880,806; spare parts, accessories and civilian services for aircraft \$20,738,626; spare parts and accessories for mobile land equipment \$5,003,851; spare parts, accessories and civilian services for—armament equipment \$1,215,758, electronic communication equipment \$13,392,642, special training equipment \$332,846; spare parts and accessories for miscellaneous technical equipment \$5,042,321, repair overhaul modification and installation of equipment by contract \$83,995,341.
- M Water and sewage services \$1,579,304, sanitary services \$822,269, electricity \$12,124,250, gas \$3,103,860, non-resident school fees etc. \$4,906,803, miscellaneous services \$164,637.
- N Employer's contribution to unemployment insurance.
- O Laundry and dry cleaning \$1,601,780, entertainment expenses \$77,155, funeral expenses \$88,443, library and reading room grants \$46,546, grants and allowances for physical fitness equipment \$215,549, land grants \$131,167, miscellaneous grants \$154,444, cadets, contingency allowances \$254,300, organization contingency and clerical assistance allowances—Reserves \$220,243, Underwriters Adjustment Bureau \$70,452, compensation for damage to property and persons \$409,343 and ex-gratia payments \$43,106, military mapping \$286,798, CBC programs for forces abroad \$375,378, participation in service exhibitions and displays \$236,200, Canadian Armed Forces Tattoo \$3,300,027, naval assemblies and ships' visits programme \$235,520, Canadian Armed Forces Aerobatic Display Team \$409,917, Centennial cadet camps \$191,560, participation in provincial centennial projects \$804,708, miscellaneous \$1,260,889.
- P Credits consisted of recoveries for: medical and hospital services \$2,122,639, grants and other recoveries in respect of education \$4,107,129, travelling and removal expenses \$281,963, assistance to provincial or municipal governments \$306,731, assistance to NATO countries \$1,115,272, services and materials supplied to other government departments and crown corporations \$2,439,000, material and services provided to DRB research ships \$1,216,117, cash sales of clothing \$1,182,104, continental air defence integration O and M agreement \$9,189,445, Canadian Forces/USAF costs sharing communication agreement \$9,410,669, NATO training \$3,111,000, training other than NATO \$2,725,971, United Nations \$509,763, rental of married quarters \$29,447,975, rental of single quarters \$6,306,679, rental of garage space \$298,654, sale of food to messes and institutes of the Canadian forces \$434,441, sale of public meals to members of the Canadian forces \$12,856,256, medical hospital and dental services to dependents of Canadian forces personnel \$398,113, miscellaneous \$110,387.

Construction or acquisition of buildings, works, land and major equipment

	Estimates	Allotments	Expenditures
Acquisition and construction of buildings and works including acquisition of land:			
Purchase of real properties (land and buildings).....	1,400,000	2,009,900	1,948,749
Construction of buildings and works.....	24,600,000	21,939,500	21,861,886
(13)	26,000,000	23,949,400	23,810,635
Major equipment:		253,707,700	
Ships.....	61,196,000		46,199,019
Armoured fighting vehicles.....	14,500,000		8,061,123
Aircraft and engines.....	95,221,000		109,986,924
Ground mobile equipment.....	12,139,000		9,529,417
Armament equipment.....	9,433,000		7,331,691
Electronic and communication equipment.....	33,138,000		25,663,059
Special training equipment.....	3,260,000		2,510,493
Miscellaneous technical equipment.....	15,131,000		12,794,079
Ammunition and bombs.....	26,086,000		31,631,512
(16)	270,104,000	253,707,700	253,707,317
Total, construction, acquisition, etc., Canadian forces.....	\$ 296,104,000	\$ 277,657,100	\$ 277,517,952

Development

	Estimates	Allotments	Expenditures
Development.....(16)	\$ 18,000,000	\$ 13,137,000	\$ 12,999,520
Total Vote 15.....	\$ 1,529,739,000	\$ 1,529,739,000	\$ 1,527,867,125

Exchequer Court Awards, Exchequer Court Act, c. 98, R.S., as amended (22) \$ 313,203

Details of awards under the above statutory authority are shown in the statement entitled, Payments of Damage Claims, further on in this section.

DEFENCE RESEARCH

The Defence Research Board was established to carry out such duties in connection with research relating to the defence of Canada as the Minister may assign to it, and to advise the Minister on all matters relating to scientific and technical research, which affect national defence.

Vote 20 Defence Research Board—Operation and maintenance..... 35,670,000
Expenditures..... \$ 33,699,075

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Compensation for loss of personal belongings destroyed by fire.		
Curtis M.....	P.C. 1966-35/2375, December 22, 1966	145
Compensation for loss of personal belongings destroyed by fire.		
Farmer D.....	P.C. 1966-35/2375, December 22, 1966	500
		\$ 645

Vote 25 Defence Research Board—Construction or acquisition of buildings, works, land and equipment..... 8,947,000
Expenditures..... \$ 8,759,511

Vote 30 To foster defence research in Canadian industry by supporting selected defence applied research programs, on terms and conditions approved by the Treasury Board..... 4,500,000
Expenditures..... \$ 4,499,846

Vote 35 Research Satellite Program—To provide for the design and instrumentation of a series of satellites to carry out a scientific research program agreed upon jointly by the United States National Aeronautical and Space Administration and the Defence Research Board..... 3,000,000
Vote 35c..... 500,000
3,500,000
Expenditures..... \$ 3,499,950

MUTUAL AID

Vote 45 Contributions to infrastructure and the military costs of the North Atlantic Treaty Organization and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$27,076,000 including the present value of defence equipment or supplies or the cost of services made available by the Canadian Forces estimated in the amount of \$9,076,000 and provided by appropriations for those forces in the current and former years in respect of which, notwithstanding sub-section (3) of section 3 of the said Act, no amount shall be charged to the appropriation or paid into a special account..... 18,000,000
Expenditures..... \$ 17,976,311

	Estimates	Allotments	Expenditures
A Procurement for Mutual Aid.....	125,000	235,000	213,326
Transfers to NATO countries of equipment from service stocks.....	3,576,000	640,053	640,053
B NATO aircrew training.....	5,500,000	2,618,000	2,618,000
C Contributions to infrastructure and NATO military budgets.....	17,875,000	17,765,000	17,762,985
Total, Mutual Aid.....	27,076,000	21,258,053	21,234,364
Less—Transfers to NATO countries of equipment from service stocks.....	3,576,000	640,053	640,053
Less—NATO aircrew training (provided for in Defence Services Vote 15).....	5,500,000	2,618,000	2,618,000
	9,076,000	3,258,053	3,258,053
Provided for by this vote.....	(20)\$ 18,000,000	\$ 18,000,000	\$ 17,976,311

- A Payments against contracts for materiel—Department of Defence Production \$136,488, National Research Council \$70,866, freight on materiel \$5,972.
- B Charges in respect of the Royal Canadian Air Force program of aircrew training of personnel from other member nations of the North Atlantic Treaty Organization based on capitation rates for recurring costs, and capital expenditures as incurred.
- C Military budgets—Supreme Headquarters Allied Powers Europe and subordinate commands \$5,667,482. Infrastructure—Government of Canada \$5,055,006, Government of Denmark \$26,725, Government of Germany \$1,718,182, Government of Greece \$3,162,142, Government of Norway \$1,898,322, Government of the United Kingdom \$39,874, Supreme Headquarters Allied Powers Europe \$146,436, Central European Operating Agency \$48,816.

GENERAL

Vote 48 To authorize, notwithstanding the Financial Administration Act and section 11 of the Surplus Crown Assets Act, the payment into the special account in the consolidated revenue fund referred to in National Defence Vote 48 of the main estimates for 1965-66 of revenues received during the current and subsequent fiscal years from the sale during the current fiscal year of surplus buildings, works and land not exceeding an aggregate amount of \$10,000,000 (22) \$1

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c.116, R.S., as amended..... (22) \$ 3,296

The above amount represented refunds under section 19 of the Act.

PENSIONS AND OTHER BENEFITS

Payments under Parts I-IV of the Defence Services Pension Continuation Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contribution under the Canada Pension Plan in respect to Canadian forces, Government's contribution to the Regular Forces Death Benefit Account under Part II of the Public Service Superannuation Act and an annuity to the widow of the Honourable Norman McLeod Rogers

Payments under Parts I-IV of the Defence Services Pension Continuation Act, c. 63, R.S., as amended

Payments..... (21) 9,279,735

The Defence Services Pension Continuation Act provides for payment of pensions to officers and men of the permanent services and to dependents of deceased officers. Ranks below that of Warrant Officer Class 2 or the equivalent are eligible for pensions on a non-contributory basis, which cease on the death of the recipient. The pay and allowances of officers and warrant officers or the equivalent are subject to deductions for pensions for which their dependents are also eligible. The deductions are credited to Non-Tax Revenue—Miscellaneous. On March 31, 1968, 3,941 pensions were in issue of which 707 were in respect of deceased officers.

Further payments were made to certain persons in receipt of pensions under the Defence Services Pension Continuation Act under authority of the Public Service Pension Adjustment Act—see Department of Finance section of this report.

Details in respect of pensions under the Canadian Forces Superannuation Act are given under Canadian Forces Superannuation Account—see appendix 1 further on in this section.

*Government's contribution to the Canadian Forces superannuation account
(c.21, Statutes of 1959) and the amortization of actuarial deficiencies arising
out of pay revisions*

Contribution..... (21) 58,405,031

The government's contribution to the Canadian forces superannuation account for the period April 1, 1967 to March 31, 1968, in respect of the Canadian Forces Superannuation Act (see appendix 1 further on in this section) represents an amount equal to one and two-thirds of contributions by contributors.

*Government's contribution under the Canada pension plan
in respect of Canadian forces personnel who are contributors*

Contribution..... (21) 8,066,763

Section 35, Bill No. C-193, June 6, 1966, amended the Canadian Forces Superannuation Act to provide that employment as a member of the Canadian forces, except as provided in the regulations, is pensionable employment for the purposes of the Canada pension plan. Section 94 of the same bill provides for the credit to the Canada pension plan account of an amount equal to the contributions required to be made by Her Majesty in right of Canada as employer's contribution under the Canada pension plan.

*Government's contribution to the Regular Forces death benefit account under
Part II of the Public Service Superannuation Act (c. 47, Statutes of 1952-53,
as amended) to July 31, 1966 and under Part III of the Canadian Forces
Superannuation Act (c. 44, Statutes of 1966-67) effective August 1, 1966*

Contribution..... (21) 316,380

See appendix 2 further on in this section.

*Annuity to the Widow of the Honourable Norman McLeod Rogers
(c. 47, Statutes of 1940)*

Annuity..... (21) 2,500

Total Statutory item..... \$ 76,070,409

Vote 49a To authorize the Treasury Board, for the purpose of calculating pensions under Sections 13 and 14 of the Defence Services Pension Continuation Act, to prescribe the pay and allowances deemed to have been received on and after October 1, 1966 by men of the Canadian Forces below the rank of Warrant Officer (21) \$1

Vote 50 Civil pensions and annuities as detailed in the Estimates and to authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payments to their dependants of amounts equal to the amounts such dependants would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependants under insurance contracts which were effected on the lives of such members of the Royal Canadian Force by or at the expense of the civilian organization

Expenditures.....\$ 9,949

*To extend the purposes of Vote 470, Appropriation Act No. 3, 1940, to
increase to \$5,000 the annual annuity payable to the widow of the Honourable
Norman McLeod Rogers during her lifetime*

		Estimates	Allotment	Expenditures
Annuity.....	(21) \$	2,500	\$ 2,500	\$ 2,500

Civil pensions as detailed in the Estimates

	Estimates	Allotments	Expenditures
Robert Allen.....	193	193	193
Mrs Mary Whittington.....	200	200	200
Mrs Eleanor F Nixon.....	1,048	1,048	1,047
Mrs Jessie Vernice Ward.....	949	949	949
(21) \$	2,390	\$ 2,390	\$ 2,389

These pensions are provided as compensation to: a civilian employee of the department who sustained injuries in the performance of his duties which resulted in permanent disability; a widow of a former civilian employee who was killed in the discharge of his duties; the family of a former member of permanent service personnel ineligible for military pension; and the widow of a former member of permanent service personnel who is not eligible for pension under the Defence Services Pension Continuation Act.

To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payments to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organization

	Estimates	Allotments	Expenditures
Pensions..... (21) \$	5,100	\$ 5,100	\$ 5,060
Total Vote 50.....	\$ 9,990	\$ 9,990	\$ 9,949

Amortization of deferred charges arising out of salary increases—Canadian forces super-annuation account (Statute Law (Superannuation) Amendment Act, 1966, section 52) (21) \$ 72,606,000

Credited to the asset account "Deferred Charges—unamortized portions of actuarial deficiencies" in volume I of this report.

DEFENCE CONSTRUCTION (1951) LIMITED

Vote 55 Expenses incurred by Defence Construction (1951) Limited in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and procuring the construction of such other projects as are approved by Treasury Board.....	2,350,000
Expenditures..... (22) \$	2,230,010

The accounts of the company are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1968, as certified by him, together with supporting schedules, will be found in volume III of this report.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	203,040,000	200,156,836	198,364,274
(2) Civilian allowances.....	786,933	753,417	925,836
(3) Pay and allowances, Defence Forces.....	685,736,000	695,607,761	624,070,223
(4) Professional and special services.....	53,415,500	54,767,344	50,601,522
(5) Travelling and removal expenses.....	46,302,000	44,793,849	43,070,620
(6) Freight, express and cartage.....	3,887,000	4,059,998	3,971,511
(7) Postage.....	685,000	743,219	698,735
(8) Telephones, telegrams and other communication services	19,008,000	18,872,390	21,505,023
(9) Publication of departmental reports and other material..	2,818,000	2,919,990	3,192,189
(10) Exhibits, advertising, films, broadcasting and displays...	903,000	656,598	807,107
(11) Office stationery, supplies, equipment and furnishings...	6,098,000	6,783,620	6,614,632
(12) Materials and supplies.....	96,056,000	106,697,659	103,332,322

PUBLIC ACCOUNTS, 1967-68

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Buildings and works, including land—			
(13) Construction or acquisition.....	27,662,000	25,155,923	26,496,794
(14) Repairs and upkeep.....	38,358,000	36,601,054	40,560,337
(15) Rentals.....	7,048,000	7,024,597	6,992,971
Equipment—			
(16) Construction or acquisition.....	295,389,000	274,121,060	230,764,163
(17) Repairs and upkeep.....	136,127,000	141,855,851	138,170,581
(18) Rentals.....	829,000	384,488	305,945
(19) Municipal or public utility services.....	22,873,000	23,042,402	23,022,406
(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Mutual Aid.....	18,000,000	17,976,311	18,719,795
Sundry.....	9,634,375	9,617,832	4,555,785
	27,634,375	27,594,143	23,275,580
(21) Pensions, superannuation and other benefits—			
Government's contribution to the Canadian forces superannuation account.....	58,405,031	58,405,031	42,638,517
Government's contribution to the Canada pension plan and Quebec pension plan—Canadian forces.....	8,066,763	8,066,763	9,909,883
Payments under the Defence Services Pension Continuation Act.....	9,279,735	9,279,735	9,053,175
Amortization of deferred charges arising out of salary increase—Canadian forces superannuation account..	72,606,000	72,606,000	72,606,000
Sundry.....	1,866,871	1,691,136	1,699,774
	150,224,400	150,048,665	135,907,349
(22) All other expenditures.....	20,488,000	18,670,469	19,598,531
	1,845,368,208	1,841,311,333	1,702,248,651
(34) Less—Estimated savings and recoverable items.....	87,041,000	87,828,945	61,871,093
Total.....	\$ 1,758,327,208	\$ 1,753,482,388	\$ 1,640,377,558

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	4,944,900	4,445,700
Accommodation—in this department's own buildings.....	54,558,400	54,152,000
Accounting and cheque issue services—Comptroller of the Treasury.....	5,656,700	4,185,000
Contributions to superannuation account—Treasury Board.....	21,115,400	9,898,300
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	2,882,700	2,697,700
Employee surgical-medical insurance premiums—Treasury Board.....	5,508,700	3,497,300
Employee compensation payments—Department of Labour.....	1,130,400	852,800
Carrying of franked mail—Post Office Department.....	416,100	428,300
	\$ 96,213,300	\$ 80,157,100

Advances to other Governments, etc.

Government of the United States of America.—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— Mar. 31, 1967	Advances 1967-68	Liquidations 1967-68	*Refunds 1967-68	**To be accounted for— Mar. 31, 1968
Canadian forces.....	83,506,144	27,243,591	36,220,029	2,231,171	72,298,535
Defence Research Board.....	977,528	2,936	136,110	65,180	779,174
	\$ 84,483,672	\$27,246,527	\$ 36,356,139	\$ 2,296,351	\$ 73,077,709

*Refunds are due to cancellation of contracts or are unused balances.

**Due to contract re-determination, re-negotiation and inability to obtain firm information, the United States Services have not been in a position to present final billings on deliveries made and the estimated value in this category, included in the amount outstanding is \$13,948,514 being represented by Canadian forces \$13,915,606 and Defence Research Board \$32,908.

Government of the United Kingdom.—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in Canadian funds as follows:

<u>Service</u>	To be accounted for— <u>Mar. 31, 1967</u>	Advances <u>1967-68</u>	Liquidations <u>1967-68</u>	To be accounted for— <u>Mar. 31, 1968</u>
Canadian forces	\$10,742,474	\$ 4,592,332	\$ 8,425,495	\$ 6,909,311
<i>Other advance payments.—</i>				
<u>Payee</u>		<u>Amount of advance</u>	<u>Balance Mar. 31, 1967</u>	<u>Balance Mar. 31, 1968</u>
<u>1960-61</u>				
Government of France	\$	7,207	\$ 843	\$ 843
Supply of electricity to RCAF units (T.B. 574073, December 28, 1960).				
<u>1961-62</u>				
British Army of the Rhine		64,275	36,024	30,256
Rentals for dwelling units for Canadian Signals Troop (T.B. 570520, September 29, 1960 and T.B. 585267, September 21, 1961).				
Gatineau Power Co.		29,000	24,543	23,680
For supply of electrical power (T.B. 577529, March 30, 1961).				
Government of France		159	159	159
For public utility services for RCAF (T.B. 574604, January 19, 1961).				
<u>1962-63</u>				
British Army of the Rhine		137,912	52,715	52,715
Rentals for dwelling units for Canadian Signals Troop (T.B. 585267, September 21, 1961).				
<u>1963-64</u>				
Government of Italy		1,167,265	52,406	52,406
Provision of facilities for RCAF in Italy (T.B. 575087, February 16, 1961, T.B. 612854, July 12, 1963 and T.B. 622042, March 20, 1964).				
<u>1964-65</u>				
Government of Italy		1,149,762	243,337	21,134
Provision of facilities for RCAF in Italy (T.B. 539388, October 27, 1958, T.B. 575087, February 16, 1961, T.B. 612854, July 12, 1963 and T.B. 622042, March 20, 1964).				
National Film Board		30,000	30,000	30,000
Production of film D2 project 2-153-45.				
<u>1965-66</u>				
Government of Italy		1,165,330	950,865	10,022
Provision of facilities for RCAF in Italy (T.B. 539388, October 27, 1958, T.B. 575087, February 16, 1961, T.B. 612854, July 12, 1963 and T.B. 622042, March 20, 1964).				
United Kingdom Government		939,238	42,014	1,045
Supply maintenance spares for scout cars, centurion tanks, special tools, demolition charges, etc. (T.B. 615342, September 11, 1963, T.B. 619385, December 19, 1963, T.B. 623873, April 9, 1964, T.B. 642742, June 30, 1965, T.B. 645788, September 20, 1965, T.B. 651947, March 3, 1966 and T.B. 651936, March 3, 1966).				

<u>Payee</u>	<u>Amount of advance</u>	<u>Balance Mar. 31, 1967</u>	<u>Balance Mar. 31, 1968</u>
<u>1966-67</u>			
Aktiebolaget Bofors..... Supply of rocket flare launchers (T.B. 646584, October 12, 1965, T.B. 662567, December 1, 1966 and T.B. 666749, March 23, 1967).	149,893	149,893	132,585
Avions Marcel Dassault..... Supply and installation of soundproofing and other optional equip- ment on Falcon aircraft (T.B. 660020, September 14, 1966 and T.B. 661912, November 17, 1966).	180,799	178,756	5,053
Hotchkiss—Brandt..... Supply of testing equipment (T.B. 659956, September 14, 1966).	30,141	18,769	10,185
Government of Italy..... Provision of facilities for RCAF in Italy (T.B. 622042, March 20, 1964).	1,217,024	1,217,024	420,255
City of Montreal..... For inspecting, maintaining and repairing fire hydrants and water- mains at the Longue Pointe Ordnance Depot.	150	150	150
Raymon McGrory..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 645017, August 27, 1965 and T.B. 663838, January 13, 1967).	9,700	9,700	9,700
Saint John Shipbuilding & Dry Dock Company Ltd To provide for two Operational Support Ships (T.B. 663071, Decem- ber 14, 1966).	7,142,773	7,142,773	4,758,020
United Kingdom Government..... To supply high explosives, ammunition, cartridges, spares and work- shop tools (T.B. 655494, June 9, 1966, T.B. 665215, February 16, 1967 and T.B. 666061, March 17, 1967).	1,900,423	1,900,423	1,201,839
<u>1967-68</u>			
Audelon Auclair..... For land expropriation—Valcartier, Que (T.B. 663838, January 13, 1967).	5,100		5,100
Accounting Officer 3 Wing RCAF..... Monthly advances for civilian pay employees of 3 Wing (T.B. 671413, July 26, 1967).	890,969		9,837
Aktiebolaget Bofors..... Supply of rocket flare launchers (T.B. 646584, October 6, 1965, T.B. 662567, November 30, 1966 and T.B. 666749, March 23, 1967).	476,520		476,520
John Gerald Bowles..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 645017, August 27, 1965, T.B. 663838, January 13, 1967).	15,000		15,000
Michael Bowles..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 663838, January 13, 1967).	3,000		3,000
Dame Adrienne Cadoret..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 663838, January 13, 1967).	3,300		3,300
Edwin Conway..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 645017, August 27, 1965, T.B. 663838, January 13, 1967).	23,000		23,000
Mrs Maurice Conway..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 663838, January 13, 1967).	22,000		22,000
Simmons Crawford..... On account of final settlement re expropriation of property, Valcar- tier, Que (T.B. 663838, January 13, 1967).	30,000		30,000

<u>Payee</u>	<u>Amount of advance</u>	<u>Balance Mar. 31, 1967</u>	<u>Balance Mar. 31, 1968</u>
William Westley Crawford..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	10,000		10,000
Henry Davis..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	15,000		15,000
Orvil Davis..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	15,000		15,000
Patrick Durand..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 645017, August 27, 1965, T.B. 663838, January 13, 1967).	13,000		13,000
Federal Republic of Germany..... Payment of rental and heating of married quarters for Canadian servicemen in Germany (T.B. 484558, March 25, 1955).	392,110		392,110
John A Griffin..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	5,500		5,500
Government of Italy..... Provision of facilities for RCAF in Italy (T.B. 622042, March 20, 1964).	1,218,809		1,218,809
Allen King and Frank King..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	6,000		6,000
The estate of Thomas D Lavallee..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	3,300		3,300
United Kingdom Government..... To supply high explosives and smoke ammunition for new medium mortar weapon and to cover supply of spare parts and assemblies for armoured cars (T.B. 661850, November 8, 1966, T.B. 665215, February 2, 1967, T.B. 666061, March 9, 1967, T.B. 670217, June 20, 1967).	1,446,654		1,439,151
Mrs Mary Emma McCarthy-Murphy..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	17,000		17,000
Louise Edna McCune..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	9,000		9,000
Frederick Edward McGrory..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	2,000		2,000
Marvin McKinley..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	22,000		22,000
Murdock Lumber Company..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	240,000		240,000
Joseph Martin Murphy..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	10,000		10,000
Michael Murphy..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	13,000		13,000
Michael B Neville..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	15,500		15,000
Thomas Gerald Neville..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	4,300		4,300

Payee	Amount of advance	Balance Mar. 31, 1967	Balance Mar. 31, 1968
Oerlikon Machine Tool..... To supply 56,800 fuzes for the 81MM mortar ammunition (T.B. 673352, October 2, 1967).	88,553		88,553
Brian Smith..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	4,500		4,500
Mrs Gerald White..... On account of final settlement re expropriation of property, Valcartier, Que (T.B. 663838, January 13, 1967).	10,500		10,500

Financial Settlements

Canadian Forces, Republic of Cyprus.—Payments of \$24,920 were made to the Government of the United Kingdom for various supplies and services.

Canadian Base Units, Europe.—Certain logistic support for the Canadian Brigade was received through the British Army of the Rhine from United Kingdom, Belgian and German sources. Recurring items were settled on a capitation basis and non-recurring items on the basis of actual costs. Payments made in this connection during the fiscal year amounted to \$14,527,950. Other logistic support was received from United States sources. Payments of \$153,841 were made to the Government of the United States of America.

Payments of \$1,760,119 were made to the Federal Republic of Germany for rental of married quarters of Canadian servicemen in Germany.

Payments of \$140,472 were made to the Government of the United Kingdom for various supplies and services.

RCAF Air Division, Europe.—Certain logistic support for this division was received from French and United States sources on a recoverable basis. Payments in this connection were made to the Government of France, \$3,067,710, and the Government of the United States of America, \$4,261,027.

Payments of \$930,114 were made to the Federal Republic of Germany for rental of married quarters of Canadian servicemen in Germany.

Pay and Allowances

Rates detailed in the following statement were in effect as at March 31, 1968 under authority of P.C. 1967-1985, October 12, 1967, effective October 1, 1967.

The Chief of Defence Staff is paid a consolidated rate of \$28,750 per annum under authority of P.C. 1967-1292, June 28, 1967, effective January 1, 1967 and the Vice Chief of the Defence Staff a consolidated rate of \$24,000 per annum under authority of P.C. 1964-18/1161, July 30, 1964, effective August 1, 1964.

Unless otherwise stated, the rates of pay quoted are monthly rates.

Rank	Specialty	Basic	Incentive Pay Category							
			1	2	3	4	5	6	7	8
Lieutenant General		2167								
Major General		1980								
Brigadier.....	{ Regular	1675	1725	1775						
	{ Medical	1779	1821	1862						
	{ Legal	1831	1881	1931						
Colonel.....	{ Regular	1404	1449	1494						
	{ Pilot	1482	1527	1572						
	{ Radio Navigator	1482	1527	1572						
	{ Medical	1564	1605	1647						
	{ Dental	1419	1467	1515	1563					
	{ Legal	1562	1657	1752						
Lieutenant Colonel.....	{ Regular	1130	1165	1200	1235	1270				
	{ Pilot	1286	1321	1356	1391	1426				
	{ Radio Navigator	1208	1243	1278	1313	1348				
	{ Medical	1428	1476	1524	1572					
	{ Dental	1329	1377	1425	1474					
	{ Legal	1198	1246	1294	1342	1422	1471			

Rank	Specialty	Basic	Incentive Pay Category							
			1	2	3	4	5	6	7	8
Major.....	Regular	931	961	991	1021	1051	1081			
	Pilot	1117	1147	1177	1207	1237	1267			
	Navigator	1009	1039	1069	1099	1129	1159			
	Medical	1232	1280	1328	1376	1424	1473			
	Dental	1077	1125	1173	1221	1269	1316			
	Legal	931	946	961	983	1021	1081	1120	1175	
Captain.....	Regular	727	752	777	802	827	852	877		
	Pilot	892	922	962	1002	1042	1082	1122	1142	1162
	Navigator	833	863	903	943	983	1023	1063	1083	1103
	Medical	920	960	1020	1085	1133	1181	1229	1276	
	Dental	920	954	988	1026	1064	1121	1169	1254	
	Legal	727	739	752	764	777	805			
Lieutenant.... (Commissioned from Ranks)	Regular	672	692	712	732	752				
	Pilot	842	867	902	937	972				
	Navigator	779	804	839	874	909				
Lieutenant....	Regular	563	603	618						
	Pilot	716	781	796						
	Navigator	694	759	774						
	Legal	607								
2nd Lieutenant	Regular	*427 369								
Officer cadet (ROTP)		187	192							

Rank	Pay level	Incentive pay category	PAY FIELD				
			3	4	5	6	7
Chief Warrant Officer.....	8	Basic	670	690	710	730	750
	8	1	679	699	719	739	759
	8	2	688	708	728	748	768
	8	3	697	717	737	757	777
	8	4	706	726	746	766	786
	8	5	715	735	755	775	795
	8	6	724	744	764	784	804
Master Warrant Officer.....	7	Basic	585	602	619	636	653
	7	1	592	609	626	643	660
	7	2	599	616	633	650	667
	7	3	606	623	640	657	674
	7	4	613	630	647	664	681
	7	5	620	637	654	671	688
	7	6	627	644	661	678	695
Warrant Officer.....	6(B)	Basic	537	554	572	589	607
	6(B)	1	542	559	577	594	612
	6(B)	2	547	564	582	599	617
	6(B)	3	552	569	587	604	622
	6(B)	4	557	574	592	609	627
	6(B)	5	562	579	597	614	632
	6(B)	6	567	584	602	619	637
Sergeant.....	6(A)	Basic	507	524	542	559	577
	6(A)	1	512	529	547	564	582
	6(A)	2	517	534	552	569	587
	6(A)	3	522	539	557	574	592
	6(A)	4	527	544	562	579	597
	6(A)	5	532	549	567	584	602
	6(A)	6	537	554	572	589	607

Rank	Pay level	Incentive pay category	PAY FIELD				
			3	4	5	6	7
Corporal.....	5(B)	Basic	460	478	494	511	529
	5(B)	1	463	481	497	514	532
	5(B)	2	466	484	500	517	535
	5(B)	3	469	487	503	520	538
	5(B)	4	472	490	506	523	541
	5(B)	5	475	493	509	526	544
	5(B)	6	478	496	512	529	547
Corporal.....	5(A)	Basic	450	468	484	501	519
	5(A)	1	453	471	487	504	522
	5(A)	2	456	474	490	507	525
	5(A)	3	459	477	493	510	528
	5(A)	4	462	480	496	513	531
	5(A)	5	465	483	499	516	534
	5(A)	6	468	486	502	519	537
Private.....	4	Basic	348	353	358	363	369
	4	1	365	370	376	382	387
	4	2	385	390	396	402	408
	4	3	410	416	422	428	435
	4	**	420	426	432	438	445
Private.....	3		306	310	314	318	322
Private.....	2		234	234	234	234	234
Private.....	1		215	215	215	215	215
Private Apprentice (under 17 years of age).....			145	145	145	145	145

*Payable to officer entitled to marriage allowance immediately prior to October 1, 1966.

**Payable after seven years of service.

An officer or man who is provided with married quarters is subject to deductions from his pay of the charges in respect thereof in amounts ranging from \$80 per month for Corporal and equivalent rank and below to \$190 per month for a Lieutenant General and equivalent rank if he is occupying permanent married quarters and in amounts ranging from \$72.50 per month for Corporal and equivalent rank and below to \$182.50 per month for Lieutenant General and equivalent rank if occupying temporary married quarters.

An officer or man who is provided with single quarters is subject to deductions from his pay in amounts ranging from \$20 per month for Corporal and equivalent rank and below to \$50 per month for Lieutenant Colonel and equivalent rank and above.

If rations are provided the charge is \$55 per month for an officer and \$45 per month for a man except that while serving in a ship in commission or serving in the field or at other locations as designated by the Chief of the Defence Staff the monthly rate is \$35 per month.

Separation expense.—P.C. 1966-1/1883, September 27, 1966, effective October 1, 1966, authorized payment of an allowance to members of the Regular Forces and the Reserves on continuous or special duty who are posted to a unit where single quarters, rations or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense. The amounts are \$150 for a man and \$210 for an officer where he cannot be provided with quarters and rations, \$105 for a man and \$150 for an officer where he cannot be provided with quarters but is supplied with rations and \$120 for a man and \$165 for an officer where he cannot be provided with rations but is provided with quarters.

Clothing upkeep allowance.—P.C. 1955-19/447, March 30, 1955, as amended by P.C. 1958-12/604, May 1, 1958, effective April 1, 1958, and P.C. 1966-5/106, January 19, 1966, effective January 1, 1966, provides that a man of the regular Forces or of the Reserves on continuous duty shall be paid a clothing upkeep allowance to enable him to replace the free clothing issued on first enrolment. The rates authorized are \$8 per month for female members except officers and Chief Warrant Officers and for those above the rank of sergeant who were men of the Royal Canadian Navy. For Master Warrant Officers and ranks below the rate is \$7 per month.

Special supplementary allowance—United Nations Emergency Force.—P.C. 1957-20/626, May 3, 1957, as amended by P.C. 1962-6/567, April 19, 1962, effective February 1, 1962, authorized payment of a special supplementary allowance of \$39 per month to officers and men of the Armed Forces serving in the United Nations Emergency Force while stationed in the Middle East.

Special allowance—Cyprus.—P.C. 1964-21/435, March 26, 1964, effective March 14, 1964, authorized payment of a special allowance of \$69 per month to members of the Armed Forces serving in Cyprus for periods in excess of 30 days.

Foreign allowance.—This allowance is payable to members of the Armed Forces, while serving outside Canada for a period in excess of 30 days, who are not in receipt of foreign service allowances or overseas allowances. The rates range from \$9 per month for Corporal and equivalent rank and ranks below to \$55 for Major General and equivalent ranks.

Overseas allowances.—P.C. 1962-829, June 12, 1962, effective May 1, 1962 authorized payments or allowances to members of the Armed Forces posted to a unit of the Canadian Infantry Brigade or 1 Air Division as follows: living in allowance—this is payable to members who are provided with public quarters and is based on the cost of living at the place of duty, rank of the member and marital status; living out increment—an amount, approved by the Treasury Board on the basis of cost surveys, by which the accommodation cost for the rank category exceeds the average loss in allowances which would be incurred on occupying married quarters; living conditions differential—payable as compensation for extremely low standards of accommodation in certain specified localities; children's allowance—to compensate for family allowance.

Aircrew allowances.—P.C. 1956-2/1274, August 16, 1956, effective July 1, 1956, as amended by P.C. 1957-13/1575, November 28, 1957 and P.C. 1966-1/1833, September 27, 1966, authorized payment of aircrew allowance to a member of an aircrew or to an officer or man undergoing flying training to become a pilot, radio navigator or other member of aircrew who is authorized to fly as a member of an aircraft crew at the rates prescribed for his rank and status in amounts shown in column "A" or "B" of the table hereunder or in column "C" or "D" if he maintains his flying proficiency and he is on the strength of a designated flying unit but does not fill an appointment requiring active and continuous engagement in flying duties or he is not on strength of a designated flying unit.

Ranks	Regular Force and Reserves on continuous or special duty with the Regular Force Column "A"	Reserve Column "B"	Regular Force Column "C"	Reserve Column "D"
Above Colonel.		\$125	\$100	\$90
Colonel.		125		90
Lieutenant Colonel.		125		90
Major.		125		90
Captain.		110		90
Lieutenant (Commissioned from rank)....		110		90
Lieutenant.		100		90
2nd Lieutenant (and all ranks below).....	\$75	75		75

Isolation allowance.—P.C. 1959-1/1297, October 8, 1959, effective October 1, 1959, authorized payment of an isolation allowance to members of the three services posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and ranges from \$4 to \$175 for accompanied personnel and \$3 to \$100 for unaccompanied personnel.

Sea duty allowance.—P.C. 1965-1/1777, September 30, 1965, effective October 1, 1965, provided that an officer or man serving in one of Her Majesty's Canadian ships shall be paid an allowance of \$15 per month for the entire period during which he is posted to the ship other than temporarily.

Re-engagement bonus.—P.C. 1966-1/335, February 22, 1966, effective February 1, 1966, authorized payment of a re-engagement bonus for men of the Regular Forces at first and subsequent re-engagement at \$200 per annum for each year of the re-engagement period. In addition it provided a one time cash bonus, for all men of the Regular Forces who have already re-engaged, calculated at the same rate from February 1, 1966, pro-rated over the number of full months remaining on the unexpired portion of the member's re-engagement or to retirement. The bonus is not payable on or after July 1, 1967.

Allowances under foreign service regulations.—P.C. 1962-13/660, May 2, 1962, effective May 1, 1962, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada: foreign service allowance—based on the cost of living at the place of duty, the rank of serving member, marital status and the number of children residing with him; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the education of dependent children under 19 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; and educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year.

Officers, who have been designated by the Treasury Board to hold a specific diplomatic rank, are entitled to the following additional allowances in the amounts and under the same conditions as approved for officers of comparable status of the Department of External Affairs: direct and indirect representational allowances; club allowance; tropical clothing allowance; and a post differential allowance. The monthly rates of representational allowances and rent allowance in effect as at March 31, 1968 for these officers, are detailed hereunder.

Appointment and place	Rank	Representational allowance		Rental allowance
		Direct	Indirect	
Canadian Standardization Officer, Canberra, Australia	Major.....	\$ 72	\$112	\$273
Canadian Military Representative, to Military Committee (NATO), Canberra, Australia.....	Major General.....	186	225	
Canadian Forces Attache, Canberra, Australia.....	Colonel.....	108	157	366
Canadian National Military Representative, SHAPE, Casteau, Belgium.....	Colonel.....	108	157	334
Assistant Military Adviser to Canadian Delegation, Brussels, Belgium.....	Lieutenant Colonel.....	108	157	
Staff Officer to Canadian Military Representative, Brussels, Belgium.....	Lieutenant Colonel.....	85	135	
Canadian Representative Payments and Progress Committee, Brussels, Belgium.....	Major.....	85	67	
Deputy Canadian Military Representative to Military Committee, Brussels, Belgium.....	Colonel.....	108	157	
Canadian Forces Adviser, Nicosia, Cyprus.....	Lieutenant Colonel.....	123	135	160
Canadian Forces Attache, Prague, Czechoslovakia...	Colonel.....	128	157	
Canadian Forces Attache, Paris, France.....	Colonel.....	166	157	407
Assistant Canadian Forces Attache, Paris, France...	Major.....	125	135	374
Commander Ace Mobile Forces, Seckenheim, Germany	Major General.....	199	90	337
Canadian Forces Attache, Bonn, Germany.....	Colonel.....	132	157	345
Canadian Forces Adviser, Accra, Ghana.....	Colonel.....	189	157	
Canadian Forces Adviser, New Delhi, India.....	Colonel.....	139	157	
Canadian Forces Attache, Tel-Aviv, Israel.....	Colonel.....	101	157	264
Canadian Forces Attache, Rome, Italy.....	Colonel.....	162	157	287
Canadian Forces Attache, Tokyo, Japan.....	Colonel.....	152	157	
Canadian Representative, United Nations Command Military Armistice Commission, Seoul, Korea....	Major.....	65		
Air Adviser, Kuala Lumpur, Malayasia.....	Brigadier General.....	166	180	
Canadian Forces Attache, The Hague, Netherlands..	Colonel.....	124	157	
Canadian Forces Attache, Oslo, Norway.....	Colonel.....	169	157	251
Canadian Forces Adviser, Rawalpindi, Pakistan....	Colonel.....	137	157	
Canadian Forces Attache, Warsaw, Poland.....	Colonel.....	149	157	
Canadian Forces Attache, Stockholm, Sweden.....	Colonel.....	161	157	348
Commander Canadian Armed Forces Advisory and Training Team, Dar Es Salaam, Tanzania.....	Colonel.....	103	157	
Land Adviser Canadian Armed Forces Advisory and Training Team, Dar Es Salaam, Tanzania.....	Lieutenant Colonel.....	68	135	
Civilian Member Canadian Armed Forces Advisory and Training Team, Dar Es Salaam, Tanzania....	Lieutenant Colonel.....	68	135	
Canadian Forces Attache, Ankara, Turkey.....	Colonel.....	130	157	178
Canadian Forces Attache, Cairo, United Arab Republic	Colonel.....	103	157	188
Canadian Forces Attache, Moscow, USSR.....	Colonel.....	184	157	
Assistant Canadian Forces Attache, Moscow, USSR	Lieutenant Colonel.....	146	135	
Canadian Forces Attache, Belgrade, Yugoslavia.....	Colonel.....	122	157	287
Deputy Commander Norad Headquarters, Colorado Springs, Colorado, USA.....	Lieutenant General.....	212	225	380
Military Adviser to Canadian Permanent Representative to United Nations, New York, USA.....	Lieutenant Colonel.....	162		
Canadian Joint Defence Liaison Staff, London England				
Commander.....	Brigadier General.....	180	225	201
Senior Administrative Officer.....	Lieutenant Colonel.....	62	112	202
Senior Liaison Officer.....	Colonel.....	109	157	192
Senior Liaison Officer.....	Colonel.....	109	157	202
Senior Liaison Officer.....	Colonel.....	109	157	278

Appointment and place	Rank	Representational allowance		Rental allowance
		Direct	Indirect	
Deputy Liaison Officer.....	Lieutenant Colonel.....	62	112	171
Deputy Liaison Officer.....	Lieutenant Colonel.....	62	112	283
Deputy Liaison Officer.....	Lieutenant Colonel.....	62	112	190
Canadian Joint Defence Liaison Staff, Washington, USA				
Commander	Major General.....	323	275	380
Senior Liaison Officer and Attache.....	Brigadier General.....	178	180	322
Senior Liaison Officer and Canadian Forces Attache.....	Brigadier General.....	178	180	326
Senior Liaison Officer and Attache.....	Brigadier General.....	178	180	320
Deputy Senior Liaison Officer and Assistant Attache.....	Lieutenant Colonel.....	137	157	248
Deputy Senior Liaison Officer and Assistant Attache.....	Colonel.....	137	157	287
General Liaison Officer and Assistant Canadian Forces Attache.....	Colonel.....	137	157	248

Special allowances—Indo-China.—P.C. 1966-16/588, March 31, 1966, as amended by P.C. 1966-1/1883, September 27, 1966, effective August 1, 1965, authorized payment of special living allowance based on the rank of the serving member, a post differential allowance and a tropical outfit allowance for members of the Canadian delegation to the International Commission for supervision and control in Indo-China.

Effective January 1, 1966, members who have been designated to hold a specific diplomatic rank are entitled additionally to direct and indirect representational allowances as detailed hereunder.

Appointment and place	Rank	Representational allowance	
		Direct	Indirect
Senior Military Adviser, Cambodia.....	Lieutenant Colonel.....	\$105	\$45
Senior Military Adviser, Laos, Indo-China.....	Colonel.....	191	60
Deputy Military Adviser, Laos, Indo-China.....	Lieutenant Colonel.....	81	37
Assistant Military Adviser, Laos, Indo-China.....	Major.....	81	37
Deputy Secretary General, Laos, Indo-China.....	Major.....	81	37
Senior Military Adviser, Vietnam.....	Brigadier General.....	191	60
Deputy Military Adviser, Vietnam.....	Colonel.....	143	52
Assistant Military Adviser, Vietnam.....	Major.....	81	37
Deputy Secretary General, Vietnam.....	Lieutenant Colonel.....	105	45
Senior Military Representative at Hanoi, Vietnam.....	Major.....	81	37
Acting Permanent Representative at Hanoi, Vietnam.....	Major.....	81	37

Travelling allowances.—P.C. 1965-1849, October 18, 1965, as amended by P.C. 1967-26/331, February 24, 1967, authorized travelling allowances at daily rates as detailed below. The allowances are payable for not more than 30 days at one location.

Officers of the rank of Brigadier and above and equivalent are reimbursed for actual and reasonable expenses in accordance with the travelling regulations of the Public Service. Other officers are paid travelling allowances as follows: actual expenses not to exceed \$12.50 per day in Canada and \$14.50 outside Canada if lodgings are not provided and an allowance of \$6 per day in Canada and \$7.25 outside Canada if meals are not provided. If meals and lodgings are provided an allowance of \$1.20 per day is paid.

Men are paid actual expenses not to exceed \$9.50 per day in Canada and \$11.50 outside Canada if lodgings are not provided and an allowance of \$6 per day in Canada and \$7.25 outside Canada if meals are not provided. If meals and lodgings are provided an allowance of 20¢ per day is paid except to ranks below sergeant and equivalent rank.

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith

NOTES—(a) All major construction was arranged through Defence Construction (1951) Limited with the exception of aerodromes and housing which were arranged through the Department of Transport and Central Mortgage and Housing Corporation respectively.

(b) Contracts reported in previous years which have been reduced in the current fiscal year below the limits given above are also listed.

(c) This list includes contracts or agreements in respect of contributions to municipalities, etc., for construction of schools, water and other services.

(f) Including final payment.

Location <u>Contractor and projects</u>	<u>Amount of contract</u>	<u>Year of contract</u>	<u>Expenditures in 1967-68</u>	<u>Expenditures to date</u>	<u>Holdbacks</u>
<i>Newfoundland</i>					
Gander					
Foundation of Canada Engineering Corp Ltd					
Engineering services—DND operations building—fee 4.5 per cent of actual cost of construction plus certain other expenses authorized in the contract.. \$	131,998	1966-67	\$ 126,360	\$ 126,360	\$ 7,642
Inspiration Ltd					
Construction of operations building....	1,706,907	1967-68	602,348	602,348	30,117
<i>Nova Scotia</i>					
Blandford					
Cameron Contracting Ltd					
Construction of sewage disposal and water supply systems.....	480,990	1967-68	475,267	475,267	23,763
Fundy Construction Co Ltd					
Construction of accommodation building	915,166	1966-67	581,011	883,273	44,164
L B Stevens Construction Ltd					
Services, site works and landscaping for 65 housing units.....	1,002,532	1966-67	442,133	1,002,532	8,159
Dartmouth (HMCS Shearwater)					
McDonald Construction Co Ltd					
Construction of squadron line hangars "E" and "F".....	616,228	1962-63		616,228	521
Deepbrook (HMCS Cornwallis)					
Malach Roofing & Flooring Ltd					
Construction of concrete foundation walls and renovations to 9 buildings..	178,609	1965-66		178,609 (f)	
Greenwood					
Graham A Hooper					
Architectural services—Administration building—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract..	20,000	1966-67	4,500	4,500	450
Municipality of King					
Contribution toward the cost of construction of an addition to the West Kings District High School.....	100,000	1967-68	100,000	100,000 (f)	
Western Plumbing & Heating Co Ltd					
Construction of POL storage.....	139,582	1965-66	1,096	139,582 (f)	
Halifax					
Cambrian Construction Ltd					
Construction of Atlantic Command Fleet Club building.....	1,139,358	1967-68	623,498	623,498	31,175
Construction of hydraulic shop.....	126,173	1967-68	79,665	79,665	3,983
J Philip Dumaresq & Associates					
Design services—fee of 1.2 per cent of actual cost of construction plus certain other expenses authorized in the contract.....	20,934	1967-68	20,934	20,934 (f)	
The Foundation Co of Canada Ltd					
Construction of dry docking facility (T.B. 670106, June 22, 1967, T.B. 671985, August 23, 1967, T.B. 673344, October 5, 1967 and T.B. 675469, December 14, 1967 authorized increases of \$191,222, \$63,266, \$7,808 and \$29,509 respectively to provide for additional work. These increases plus increases by change orders increased the revised contract value from \$3,763,844 to \$4,099,801).....	4,099,801	1965-66	523,241	4,080,710	13,433

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>Nova Scotia—Concluded</i>					
<i>Halifax—Concluded</i>					
C A Fowler Bauld & Mitchell					
Design services—Canadian Forces hospital—fee of 5 per cent of actual cost of construction plus certain other expenses authorized in the contract....	224,000	1966-67	27,964	68,464	6,300
Province of Nova Scotia					
Contribution toward the cost of construction of the York Redoubt Road.	141,754	1962-63		141,754 (f)	
Pearlson Engineering Co Inc					
Design and supply synerolift equipment for drydocking facility.....	630,623	1965-66	6,394	604,251	69,841
Stevens & Fiske Construction Ltd					
Construction of a Protestant chapel....	128,554	1966-67	128,402	128,402	348
J Philip Vaughan & Associates Ltd					
Engineering services for drydocking facility.....	131,306	1964-65		131,306	13,131
<i>Shelburne</i>					
A & W Contractors					
Supply and deliver spare parts.....	272,250	1966-67	8,792	272,250 (f)	
Central Construction Ltd					
Construction of support building.....	466,745	1967-68	91,452	91,452	9,145
Charles D Hay					
Design services—support building—fee of 3½ per cent of actual cost of construction plus certain other expenses authorized in the contract (contract subject to adjustment).....	14,346	1965-66	4,426	14,346	
<i>Prince Edward Island</i>					
<i>Summerside</i>					
Fitzgerald & Snow Building Contractors Ltd					
Rehabilitation of building No. 46 to officers' quarters.....	353,577	1966-67	162,605	353,577 (f)	
Morin & Plante Co Ltd					
Reroofing sloped areas of hangar No. 8.	153,091	1965-66		153,091	2,000
Williams Murphy & MacLeod Ltd					
Construction of a swimming pool (an equal amount was paid by a non-public fund).....	102,175	1966-67	2,522	102,175 (f)	
<i>New Brunswick</i>					
<i>Chatham</i>					
J Heber Brown Ltd					
Construction of a 6 classroom school...	246,834	1967-68	127,703	127,703	6,385
Coronet Paving Ltd					
Apron reconstruction (T.B. 674106, October 26, 1967 authorized an increase of \$36,615 to provide for additional quantities. This increase, less decreases by change orders, increased the revised contract value from \$1,162,642 to \$1,168,608).....	1,168,608	1965-66	686,693	1,155,287	1,500
Modern Construction Ltd					
Movement of transportable homes.....	150,153	1965-66		150,153 (f)	
<i>Gagetown</i>					
Atlas Construction Maritimes Ltd					
Asbestos asphalt overlay and crackfilling of station roads.....	105,892	1966-67	64,106	105,892 (f)	
Clearing and grubbing.....	119,350	1966-67	119,350	119,350 (f)	

Location	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<u>Contractor and projects</u>					
<i>New Brunswick—Concluded</i>					
<i>Gagetown—Concluded</i>					
Beaver Construction (1965) Ltd					
New intake pipe for water treatment plant (T.B. 674111, October 25, 1967 authorized an increase of \$22,500 to provide for additional works and materials. This increase, plus increases by change Orders, increased the contract value from \$187,208 to \$224,950)	224,950	1966-67	186,190	224,950 (f)	
Diamond Construction (1961) Ltd					
Construction of APC repair and kit storage building.....	282,318	1967-68	282,318	282,318	14,116
Equipement Agricole & Industriel Ltee					
Clearing and grubbing.....	931,579	1966-67	819,079	931,579	5,708
J W McMulkin & Son Ltd					
Clearing and grubbing—Block II.....	369,460	1966-67	115,635	369,460 (f)	
Modern Construction Ltd					
Construction of QM and technical stores buildings, garage and erection of 5 butler type buildings.....	824,956	1964-65	1,079	824,956 (f)	
Noren Construction (Maritimes) Ltd					
Construction of 300 housing units with site works, services and landscaping. (The contractor refunded an overpayment of \$500 resulting from adjustment to the contract).....	3,680,295	1964-65		3,680,295	8,000
Okanagan Copter Sprays Ltd					
Second growth control (1967)—training area.....	258,660	1967-68	258,660	258,660 (f)	
Taylor & Hunt Ltd					
Clearing and grubbing—Block VII.....	154,628	1966-67	151,568	151,568	7,578
Trynor Construction Co Ltd					
Clearing and grubbing—Block IV.....	504,175	1966-67	114,125	504,175 (f)	
Wiggs Walford Frost & Lindsay and H Ross Wiggs					
Architectural services for army training camp—cost plus fixed fee of \$186,509. (contract subject to adjustment)....	1,081,976	1952-53	11,593	1,081,976	
<i>Moncton</i>					
Amyot Bahl Derome & Associates					
Engineering services—sprinkler systems in 6 hangars—fee of 3.5 per cent of the cost of the work called for in the drawings and specifications.....	16,578	1966-67	4,602	16,578 (f)	
<i>St Margarets</i>					
Common Construction Ltd					
Renovations and construction of BUIC installation.....	224,160	1966-67	221,499	221,499	11,075
<i>Quebec</i>					
<i>Bagotville</i>					
Ludger Harvey & Fils Ltee					
Reroof and repair brick veneer building 86, reroof building 62 and hangar 3..	123,442	1965-66	19,602	123,442 (f)	
Inter-Cite Construction Ltee					
Repairs to runway 18-36 and asphaltic overlay runway 11-29.....	469,949	1966-67	36,377	469,949 (f)	

Location <u>Contractor and projects</u>	<u>Amount of contract</u>	<u>Year of contract</u>	<u>Expenditures in 1967-68</u>	<u>Expenditures to date</u>	<u>Holdbacks</u>
<i>Quebec—Concluded</i>					
Bouchard					
E M Construction Ltee					
Construction of ammunition repair building No. 72 (the contractor made an assignment in bankruptcy and the bonding company re-imbursed the Crown in the full amount of the loss of \$70,114) (the value of the contract will be adjusted in 1968-69).....	278,278	1965-66		139,448	6,972
Sauve Construction Ltee					
Completion of construction of ammunition repair building No. 72 (the original contractor made an assignment in bankruptcy).....	215,051	1966-67	1,862	215,051 (f)	
Longue Pointe					
J Becker Inc					
Renovate heating system 25 COD.....	233,029	1965-66		233,029 (f)	
Quebec					
Les Constructions du St Laurent Ltee					
Improvements to water supply.....	187,842	1966-67	18,595	187,842 (f)	
St Hubert					
Pavages Maska Inc					
Overlay of runway 06-24 and taxiway..	348,009	1966-67		348,009 (f)	
Senneterre					
Paul Gingras					
Renovations and construction for BUIC III installation (T.B. 675123, November 29, 1967 authorized an increase of \$39,272 to provide for additional quantities).....	247,559	1966-67	211,293	211,293	10,614
Valcartier					
Magloire Cauchon Ltee					
Construction of administration building and outside services.....	346,583	1965-66	5,978	346,361	17,318
Robert P Fleming					
Design services—hospital and dental clinic—fee of 4.9 per cent of actual cost of construction plus certain other expenses authorized in the contract (the project has been deferred and the contract for design services terminated at the value of services performed)...	44,162	1966-67	31,174	44,162 (f)	
Hurter Todd & Meyer					
Design phase I electrical extension to utilities—cost plus fixed fee of \$9,750.	10,230	1966-67	10,230	10,230	855
Tellier & Groleau Inc					
Construction of artificial ice rink.....	332,087	1966-67	154,806	331,800	16,398
Construction of 180 man barrack block and extension to underground steam distribution system.....	607,535	1964-65	5,754	607,535 (f)	
Construction of 180 man barrack block.	639,906	1965-66	7,086	639,906 (f)	
Leo Turcotte					
Design of hospital and dental clinic—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract....	24,200	1961-62		18,230	1,559
Venne & Thibault					
Design services for 1,000 man mess—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract (an increase of \$12,963 was authorized by change orders to cover additional services)...	52,107	1966-67	12,963	51,822	3,759

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>Ontario</i>					
Barriefield					
Nicholas Fodor & Associates Ltd					
Design of extension to central heating plant—fee of 3.5 per cent of actual cost of construction plus certain other expenses authorized in the contract (T.B. 675516, December 12, 1967 authorized an increase of \$8,675. This increase plus increases by change orders for additional services increased the contract value from \$12,380 to \$27,305).....	27,305	1964-65	14,667	27,045	
Camp Borden					
E S Fox Ltd					
Replacement of steam and return lines between hangars 8 to 16.....	116,857	1965-66		116,857 (f)	
Semple-Gooder & Co Ltd					
Reroofing and repairs various buildings	114,962	1965-66	33,694	114,662	5,748
Kingston					
M Sullivan & Son Ltd					
Renovations to the stone frigate building, Royal Military College.....	320,428	1965-66		320,428	406
Leitrim					
F E Cummings Construction Co Ltd					
Addition to operations building.....	526,777	1967-68	469,449	469,449	23,472
Lithwick Lambert Sim & Johnston					
Design of addition to operations building—fee of 4.2 per cent of actual cost of work called for in the drawings and specifications plus certain other expenses authorized in the contract....	22,377	1966-67	4,877	22,377 (f)	
North Bay					
Craig & Kohler					
Design services for administration building—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract....	30,206	1966-67	4,506	30,206 (f)	
Inspiration Ltd					
Construction of air defence administration building.....	682,260	1967-68	506,190	506,190	25,309
Ottawa					
Designex Ltd					
Drafting staff assistance—Canadian Forces Headquarters (contract was under \$100,000 in previous years and payments were \$61,870) (T.B. 673877, October 18, 1967 authorized an increase of \$22,800 to provide for additional work).....	107,276	1965-66	44,135	106,005	
C A Johannsen & Sons Ltd					
Construction of an intensive care unit..	229,000	1967-68	15,576	15,576	779
J L Richards & Associates Ltd					
Design staff assistance (contract was under \$100,000 in 1966-67 and payments were \$45,393) (T.B. 673878, October 18, 1967 authorized an increase of \$19,000 to provide for additional work)	113,000	1966-67	60,560	105,953	

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>Ontario—Continued</i>					
Petawawa					
Govan Kaminker Langley Keenleyside Melick Devonshire Wilson Architectural services—infirmary and dental clinic—fee of 1.4 per cent of actual cost of construction plus certain other expenses authorized in the contract.....	14,500	1966-67	14,113	14,113	1,400
Inspiration Ltd Construction of a water filtration plant.	858,270	1967-68	239,833	239,833	11,992
Ronald Ogilvie Design services—addition to General Lake school—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract.....	11,830	1966-67	11,830	11,830	911
Pillar Construction Ltd Construction of a 4 classroom addition to General Lake school.....	217,647	1967-68	95,106	95,106	4,755
J L Richards & Associates Ltd Engineering and design services for water treatment facilities—fee of 3.5 per cent of actual cost of construction plus certain other expenses authorized in the contract.....	68,985	1963-64	5,401	57,852	2,991
Peter E Sylvestre & Son Ltd Construction of Protestant chapel....	156,049	1966-67	35,503	154,481	7,724
Rockcliffe					
Ingram & Pye Design services—elementary school—fee of 4.2 per cent of actual cost of con- struction plus certain other expenses authorized in the contract plus a fixed fee of \$21,000.....	53,500	1967-68	43,180	43,180	4,318
Stittsville (Ottawa)					
Pillar Construction Ltd Construction of an underground labora- tory building.....	123,383	1967-68	43,774	43,774	2,189
Sudbury					
Burnley Contracting Co Ltd Militia accommodation.....	167,723	1966-67		167,723 (f)	
Toronto					
Inspiration Ltd Construction of Moss Park armoury...	2,136,821	1964-65		2,136,821 (f)	
Trenton					
Adamson & Dobbin Ltd Replacement of heating system.....	146,431	1967-68	146,431	146,431 (f)	
The Carter Construction Co Ltd Reconstruction of connecting taxiway..	823,167	1966-67	1,887	823,167 (f)	
Dunlop Wardell Matsui Aitken Design of extension to building 34—fee 4.2 per cent of actual cost of con- struction plus certain other expenses authorized in the contract.....	11,340	1967-68	9,147	9,147	
Earlscourt Sheet Metal Co Ltd Supply and install packaged forced air heating system.....	104,361	1967-68	104,361	104,361 (f)	

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>Ontario—Concluded</i>					
<i>Trenton—Concluded</i>					
Lightfoot Construction Ltd Rebuild apron and road construction..	113,845	1967-68	27,522	27,522	1,376
H J McFarland Construction Co Ltd Hot mix asphaltic concrete overlay of 06-24 taxiway and repair of apron at hangars 5, 6 and 7.....	605,555	1967-68	597,774	597,774	29,889
Hugh Murray Ltd Construction of extension to building 34-4.....	225,101	1967-68	66,896	66,896	3,345
Province of Ontario, Department of High- ways—widening of Highway No. 2 (contract was finalized in 1966-67 and re-opened in 1967-68).....	110,231	1963-64	1,896	110,231	
<i>Uplands</i>					
J L Richards & Associates Ltd Investigation of water supply—fee of 5 per cent of the cost of construction of works called for in the plans and spec- ifications plus certain other expenses authorized in the contract.....	26,964	1966-67	7,464	7,464	732
<i>Manitoba</i>					
<i>Gimli</i>					
B A Construction Ltd Development of airfield.....	3,762,827	1965-66	174,825	3,762,827 (f)	
M Block & Associates Quality control and material testing services—construction of runways...	124,755	1965-66		98,969	9,897
<i>Winnipeg</i>					
Greater Winnipeg Gas Co Conversion of equipment and supply facilities at the RCAF station.....	125,000	1966-67	118,424	118,424	
<i>Saskatchewan</i>					
<i>Moose Jaw</i>					
C & S Construction Co Ltd Construction of a 5 classroom extension to school.....	137,635	1967-68	131,703	131,703	6,585
Cairns Homes Ltd Design and construction of 100 housing units.....	1,299,882	1966-67	1,184,161	1,299,882	7,260
Sprayturf Ltd Aerodrome fencing, grading and seeding	122,601	1964-65		122,601 (f)	
Wappel Concrete & Construction Co Ltd Apron reconstruction.....	969,173	1965-66	20,481	969,173 (f)	
The Winnipeg Supply and Fuel Co Ltd Conversion of central heating plant....	117,151	1967-68	117,151	117,151 (f)	
<i>Alberta</i>					
<i>Cold Lake</i>					
Canadian Well Services and Tank Co Ltd Interior painting of 397 PMQ's.....	132,995	1966-67	75,846	132,995 (f)	
Stan Kolodka Construction Ltd Earthmoving at CF 5 weapons range..	120,268	1967-68	74,313	74,313	7,431
Ed Miller Sales & Rentals Ltd Clearing of CF 5 weapons range.....	207,264	1967-68	207,264	207,264	1,596

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>Alberta—Concluded</i>					
Cold Lake— <i>Concluded</i>					
Mix Brothers Construction Co Ltd					
Construction of services and utilities for 200 married quarters (includes \$19,460 paid to Poole Engineering Co Ltd to complete the work) (amends reporting in Public Accounts 1966-67).....	377,201	1962-63		376,786	
Parkins Construction Ltd					
Construction of maintenance and trainer building.....	494,473	1967-68	110,512	110,512	5,526
Pratt Lindgren Snider Tomcej & Asso- ciates					
Space detection building and training building—fee of 4.2 per cent of ac- tual cost of construction plus certain other expenses authorized in the con- tract.....	18,875	1966-67	16,935	18,875 (f)	
Edmonton (Namao)					
Joslyn & Olsen Contractors Ltd					
Construction of C 130 flight simulator accommodation building.....	169,950	1967-68	169,950	169,950	8,498
<i>British Columbia</i>					
Comox					
Beaver Construction Co Ltd					
Loading and arming apron.....	634,529	1966-67	579,574	634,529 (f)	
Esquimalt					
Associated Engineering Services Ltd					
Design of sanitary sewage system—fee of 3½ per cent of actual cost of con- struction plus certain other expenses authorized in the contract (contract value increased from \$22,000 to \$30,000 to provide for additional services).....	30,000	1964-65		16,502	1,650
Masset					
Dawson Construction Ltd					
Clearing and grubbing P M Q area.....	154,600	1967-68	53,880	53,880	2,694
Granby Construction & Equipment Ltd					
Clearing and grading.....	467,071	1967-68	463,584	463,584	23,179
<i>Northwest Territories</i>					
Inuvik					
Poole Construction Ltd					
*Addition to administration building and boiler room extension.....	564,257	1967-68	517,333	517,333	40,372
*Construction of combined drill hall, physical and recreational training and stores building.....	463,615	1967-68	463,615	463,615	11,468
*Awarded through Department of Public Works.					
<i>General</i>					
Various					
Canadian Broadcasting Corporation.....	147,927	1962-63		147,927 (f)	
Canadian Marconi Company					
*Supply and installation of dual TACAN equipment.....	231,849	1965-66		231,849 (f)	
*Awarded through Department of Transport.					
Defence Construction (1951) Ltd.....	6,807,665	1962-63	1,686,169	6,807,665	
	88,236	1962-63	8,243	88,236	
Foundation Company of Canada Ltd					
Construction (T.B. 668061, April 28, 1967 authorized an increase of \$35,000 to provide for additional work).....	282,718	1962-63	16,937	250,172	
96763—27½					

PUBLIC ACCOUNTS, 1967-68

Location Contractor and projects	Amount of contract	Year of contract	Expenditures in 1967-68	Expenditures to date	Holdbacks
<i>General—Concluded</i>					
<i>Various—Concluded</i>					
Maintenance and operation—cost plus fixed fee of \$162,000 (T.B. 668061, April 28, 1967, authorized increases of \$739,673 to cost and \$30,000 to fixed fee. These increases, less decreases by change orders increased the revised contract value from \$3,551,556 to \$4,321,229).....	4,321,229	1962-63	755,817	4,220,081	
Hawker Siddeley Canada Ltd					
Supply and supervise installation of 34 diesel generator sets (the amount of \$38,168 expenditure in 1967-68 represents holdbacks omitted from last year's expenditures to date).....	816,696	1961-62	38,168	816,696 (f)	
Supply and installation of gas turbine generating sets.....	3,585,591	1961-62		3,575,591	
ITT Canada Ltd.....	171,161	1962-63		171,161 (f)	
Instronics Ltd.....	274,357	1961-62		274,357 (f)	
Ian Martin Associates Ltd					
Telecommunications consultant and engineering services for a major shore communications and construction project—cost plus fees based on 1957 schedule of minimum fees to be charged by consulting engineers of the Province of Ontario.....	188,626	1967-68	166,562	166,562	
Mechron Engineering Products Ltd					
Non-electric maintenance.....	2,751,625	1962-63	36,220	2,352,671	17,495
Sheridan Equipment Ltd					
Supply auxiliary power generators.....	834,033	1962-63		834,033 (f)	
TMC (Canada) Ltd.....	134,402	1961-62		134,402 (f)	
	177,211	1961-62		177,211 (f)	
Tower Communications Co (Canada) Ltd					
Construction of concrete bases and anchors at remote receiver antennae yards.....	646,181	1962-63	7,964	646,181 (f)	
<i>Bermuda</i>					
<i>Hamilton</i>					
Bermuda Crown Lands Corporation					
Construction of HF/DF installation...	200,000	1963-64	10,129	168,918	
Construction of necessary improvements	690,000	1966-67	64,361	667,166	
Onions Bouchard & McCulloch					
Design of HF/DF facilities—architectural services—fee of 5½ per cent of construction cost and engineering services—fee of 6 per cent of construction cost.....	65,000	1966-67	19,549	61,482	
<i>France</i>					
<i>Various</i>					
Government of France					
Maintenance and operations.....	318,371	1966-67	89,521	318,371 (f)	
Maintenance and operations.....	124,476	1967-68	124,476	124,476 (f)	
<i>West Germany</i>					
<i>Lahr</i>					
Oberfinanzkasse Freiburg Im Breisgan					
Air transport apron and taxiway construction.....	250,000	1967-68	211,612	211,612	

Payments of \$25,000 or over for Land and Buildings

<u>Payee</u>	<u>Description and location of property</u>	<u>Authority</u>	<u>Amount</u>
<i>Quebec</i>			
Bastien J executor of estate of M I M Knight.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	\$ 105,000
Bowles C.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	28,000
Cimon Mrs H P.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	35,000
Corporation des Syndicats Aposto- liques des Freres Mineurs ou Franciscains.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	103,500
Crawford S.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	30,000
Hayes J.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	25,000
Lepage H.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	27,500
McBain H.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	31,700
McBain W.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	30,000
Murdock Lumber.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	240,000
Murphy G.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	54,677
Murphy W.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	44,633
Paquet E.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	43,400
Savard A.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	28,406
Turcotte R M.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	35,000
Turcotte T.....	Land for training facilities Valcartier.....	T.B. 663838, January 13, 1967....	30,000
<i>Ontario</i>			
Witherington E E.....	Additional land for expansion of Royal Military College Kingston.....	T.B. 676944, February 15, 1968...	30,000
<i>British Columbia</i>			
Douglas F and Douglas F.....	Land for naval establishment New Westminster.....	T.B. 633962, December 23, 1964 and T.B. 642352, June 25, 1965	32,500
Smith H and Smith H.....	Land for naval establishment New Westminster.....	T.B. 633962, December 23, 1964 and T.B. 642352, June 25, 1965	29,000
Wagner R E.....	Site for installation of various facilities South Ballenas Island.....	T.B. 673653, October 10, 1967.....	64,000

Payments of Damage Claims

This statement covers claims for damages to property and persons mainly in connection with government-owned vehicles and aircraft and comprises payments under authority of the Governor in Council and the Treasury Board, as well as awards by the Exchequer Court. Individual payments of \$1,000 or over and Exchequer Court awards totalling \$1,000 or over are listed below.

Particulars and payee	Authority	Amount
CANADIAN FORCES		
Compensation for injuries to E Chorianopoulos, charged to Vote 15. Abelson, Marcus and House.....	P.C. 12/4544, November 21, 1952, as amended and Consent Judgment (Justice letter May 12, 1967 refers).....	10,279
Compensation for damages to property of R Alexander, charged to Vote 15. Alexander R, Alexander R and Longhi and Loscalzo.....	P.C. 12/4544, November 21, 1952, as amended.....	1,409
Compensation for damages to property, charged to Vote 15. Barnes E and M.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1968-12/584, March 28, 1968.....	1,000
Compensation for damages to property of E Barnes, charged to Vote 15. Prouse, Fitzhenry and Gaskin.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1968-12/584, March 28, 1968.....	5,500
Compensation for injuries, charged to Vote 15. Beauchamp B.....	P.C. 12/4544, November 21, 1952, as amended.....	1,650
Compensation for damages to property, charged to Vote 15. Bigelow L and M and Taylor, MacLelland and Cochrane.....	P.C. 12-4544, November 21, 1952, as amended.....	2,142
Compensation for injuries and damages to property, charged to Vote 15. Brooks R E.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1967-15/1837, September 28, 1967.....	6,500
Compensation for damages to property, charged to Vote 15. Brown H.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1968-10/529, March 21, 1968.....	1,047
Compensation for injuries sustained in an accident involving a DND vehicle. Interest \$24. Cairns E P.....	Exchequer Court award.....	12,024
Compensation for injuries sustained in an accident involving a DND vehicle. Interest \$17. Cairns J A.....	Exchequer Court award.....	8,867
Compensation for injuries sustained in an accident involving a DND vehicle. Registrar of the Exchequer Court to the account of Cairns J F..	Exchequer Court award.....	500
Compensation for injuries sustained in an accident involving a DND vehicle. Interest \$11. Cairns J S.....	Exchequer Court award.....	5,601
Settlement of claim for damages to property leased by the department, charged to Vote 15. Campagna A.....	P.C. 12/4544, November 21, 1952, as amended.....	1,800
Compensation for injuries to A M Garland, charged to Vote 15. Canadian Pioneer Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,440

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Compensation for damages to property, charged to Vote 15.		
Cass R W.....	P.C. 12/4544, November 21, 1952, as amended.....	1,300
Settlement of claim in connection with accidental death of L C Floch, charged to Vote 15.		
Charest J G D and L N.....	P.C. 12/4544, November 21, 1952, as amended.....	1,200
Compensation for injuries, charged to Vote 15.		
Comeau G.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1967-9/ 1336, July 12, 1967.....	1,478
Compensation for injuries to G Comeau, charged to Vote 15.		
Quebec Workmen's Compensation Commission.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1967-9/ 1336, July 12, 1967.....	14,738
Compensation for injuries to G Comeau, charged to Vote 15.		
Royal Bank of Canada Chicoutimi Branch.....	P.C. 12/4544, November 21, 1952, as amended and P.C. 1967-9/ 1336, July 12, 1967.....	6,191
Compensation for damages to property of G Couturier, charged to Vote 15.		
Commission des Accidents du Travail de Quebec.....	P.C. 12/4544, November 21, 1952, as amended.....	1,522
Compensation for damages to property, charged to Vote 15.		
Dennison R G.....	P.C. 12/4544, November 21, 1952, as amended.....	1,250
Compensation for damages to property of C Piercey, charged to Vote 15.		
Dominion of Canada General Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	2,682
Compensation for damages to property, charged to Vote 15.		
Eastern Provincial Airways (1963) Limited.....	P.C. 12/4544, November 21, 1952, as amended.....	1,376
Compensation for damages to property of H Strzepek, charged to Vote 15.		
Foisy R P.....	P.C. 12/4544, November 21, 1952, as amended.....	1,257
Compensation for damages to property of R Asselin, charged to Vote 15.		
Gauthier J.....	P.C. 12/4544, November 21, 1952, as amended.....	2,000
Compensation for injuries sustained in an accident involving a DND vehicle. Interest \$19.		
Gebhardt A.....	Exchequer Court award.....	5,969
Compensation for injuries sustained in an accident involving a DND vehicle. Interest \$8.		
Gebhardt J.....	Exchequer Court award.....	2,508
Compensation for damages to property of H Beckerman, charged to Vote 15.		
Government Employees Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,350
Compensation for damages to property of the company.		
The Great Eastern Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,500
Compensation for injuries sustained in an accident involving a DND vehicle, charged to Vote 15.		
Hill G W and G.....	P.C. 1967-13/2345, December 21, 1967.....	7,716
Compensation for damages to property, charged to Vote 15.		
The Hydro-Electric Power Commission of Ontario.....	P.C. 12/4544, November 21, 1952, as amended.....	2,796
Compensation for damages to property of G Evely, charged to Vote 15.		
Imperial Guarantee and Accident Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,534

Particulars and payee	Authority	Amount
Payments of compensation for injuries, charged to Vote 15.		
Jaskula & Kostyk for C D Livingstone.....	P.C. 1967-13/2345, December 21, 1967.....	2,986
Compensation for damages to property, charged to Vote 15.		
Lafleur and Brown in trust for Maritime Central Airways Ltd...	P.C. 12/4544, November 21, 1952, as amended.....	4,000
Compensation for damages to property, charged to Vote 15.		
Lakusta F.....	P.C. 12/4544, November 21, 1952, as amended.....	1,350
Compensation for injuries to R Lessard, charged to Vote 15.		
Lessard P E and Cliche and Laflamme.....	P.C. 12/4544, November 21, 1952, as amended.....	1,700
Compensation for injuries and damage to property, charged to Vote 15.		
Lewis M and Cartwright R.....	P.C. 12/4544, November 21, 1952, as amended.....	2,650
Compensation for damages to property of B M Bridle, charged to Vote 15.		
Liberty Mutual Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,074
Compensation for damages to property, charged to Vote 15.		
Long Jr G R.....	P.C. 12/4544, November 21, 1952, as amended.....	1,578
Compensation for injuries to Mrs N Foster, charged to Vote 15.		
McCart, McEachern, George and Curran.....	P.C. 12/4544, November 21, 1952, as amended.....	1,100
Compensation for damages to property of Mr and Mrs B Erickson, charged to Vote 15.		
Merit Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,537
Compensation for damages to property, charged to Vote 15.		
Merrill R.....	P.C. 12/4544, November 21, 1952, as amended.....	1,227
Compensation for injuries, charged to Vote 15.		
Missana G.....	P.C. 1968-11/584, March 28, 1968	1,000
Compensation for injuries. Interest \$16.		
Monk M B.....	Exchequer Court award.....	8,447
Compensation for injuries. Interest \$14.		
Monk M B and I.....	Exchequer Court award.....	7,514
Compensation for injuries. Interest \$359.		
Accountant of the Supreme Court of Ontario for Monk D M....	Exchequer Court award.....	193,139
Compensation for injuries to Monk D M. Interest \$29.		
Ontario Hospital Services Commission.....	Exchequer Court award.....	15,368
Compensation for personal injuries suffered in accident involving DND vehicle and costs of action \$1,000.		
Morissette L.....	Exchequer Court award.....	11,000
Compensation for damages to property, charged to Vote 15.		
Nadeau Y.....	P.C. 12/4544, November 21, 1952, as amended.....	3,000
Compensation for damage to two aircraft at Ernest Harmon Air Force Base, Nfld, on December 21, 1965 (total compensation \$9,000, less recovery from the Government of the United States \$6,750), charged to Vote 15.		
Newfoundland Air Transport Limited.....	P.C. 1967-14/2114, November 10, 1967.....	2,250
Compensation for damages to property, charged to Vote 15.		
Olson R A.....	P.C. 12/4544, November 21, 1952, as amended.....	3,000
Compensation for damages to property, charged to Vote 15.		
O'Neil J P.....	P.C. 12/4544, November 21, 1952, as amended.....	1,559

DEPARTMENT OF NATIONAL DEFENCE

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Particulars and payee	Authority	Amount
Compensation for injuries \$1,000. Costs of action \$100. Patenaude F.....	Exchequer Court award.....	1,100
Compensation for damages to property of M Lachance, charged to Vote 15. Phoenix Insurance Company of Hartford.....	P.C. 12/4544, November 21, 1952, as amended.....	1,210
Compensation for damages to property, Piggott D and B, charged to Vote 15. Piggott D and B.....	P.C. 12/4544, November 21, 1952, as amended.....	1,155
Compensation for injuries resulting in the death of A P Prescott, charged to Vote 15. Prescott K A, Administrator of the Estate of A P Prescott.....	P.C. 12/4544, November 21, 1952, as amended.....	1,467
Compensation for injuries to S Patenaude and F Patenaude, charged to Vote 15. Quebec Hospital Insurance Service.....	P.C. 12/4544, November 21, 1952, as amended.....	1,674
Compensation for loss of property, charged to Vote 15. Rambeau J J.....	P.C. 12/4544, November 21, 1952, as amended.....	1,135
Compensation for injuries resulting from accident involving a DND vehicle, charged to Vote 15. Seger F H and A D.....	P.C. 12/4544, November 21, 1952, as amended.....	2,018
Compensation for damages to property, charged to Vote 15. Stickle C.....	P.C. 12/4544, November 21, 1952, as amended.....	1,032
Compensation for damages to property of F Reichert, charged to Vote 15. Travellers Insurance Company.....	P.C. 12/4544, November 21, 1952, as amended.....	1,462
Compensation for injuries, charged to Vote 15. Upham E.....	P.C. 12/4544, November 21, 1952, as amended.....	1,500
Compensation for injuries. Interest \$9. Walton D C.....	Exchequer Court award.....	7,886
Compensation for death of J H Welsh. Interest \$53. Welsh A A.....	Exchequer Court award.....	9,557
Compensation for death of J H Welsh. Interest \$39. Accountant of the Supreme Court of Ontario for Welsh D A....	Exchequer Court award.....	7,039
Compensation for death of J H Welsh. Interest \$39. Accountant of the Supreme Court of Ontario for Welsh D J....	Exchequer Court award.....	7,039
Compensation for injuries. Interest \$17. Wenting C E M.....	Exchequer Court award.....	8,909
Compensation for injuries to R J Wade (total award \$1,403 less recovery from the Government of the United States \$1,052), charged to Vote 15. Workmen's Compensation Board, Newfoundland.....	P.C. 12/4544, November 21, 1952, as amended.....	351
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, to: Government of Belgium, 1 claim for \$100; Government of France, 44 claims for \$34,047; Government of Germany, 1,336 claims for \$218,916.....		253,063
Sundry awards of less than \$1,000 each (172).....		42,740 733,942

Particulars and payee	Authority	Amount
DEFENCE RESEARCH BOARD		
Compensation for damages to property, charged to Vote 20.		
Industries Valcartier Incorporees.....	P.C. 12/4544, November 21, 1952, as amended.....	2,119
Sundry awards of less than \$1,000 each (4).....		641 2,760
		\$ 736,702

A recapitulation of these awards follows:

	Exchequer Court awards	Other authorities	Total
Canadian Forces.....	313,203	420,739	733,942
Defence Research Board.....		2,760	2,760
	\$ 313,203	\$ 423,499	\$ 736,702

REVENUES

Comparative Summary

ADMINISTRATION AND DEFENCE SERVICES

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	1,368,759 35	1,236,049 77
B Privileges, licences and permits.....	569,801 07	1,183,156 40
C Proceeds from sales.....	1,002,165 72	1,371,059 04
D Services and service fees.....	2,079,852 36	2,020,073 97
E Refunds of previous years' expenditure.....	6,679,126 64	5,257,982 80
F Miscellaneous.....	2,475,191 35	1,088,865 70
Total.....	14,174,896 49	12,157,187 68

DEFENCE RESEARCH BOARD

Non-Tax Revenue—		
G Return on investments.....	321 00	413 44
H Privileges, licences and permits.....	150,871 31	158,545 92
I Proceeds from sales.....	41,448 18	46,639 30
J Services and service fees.....	98,315 83	74,772 02
K Refunds of previous years' expenditure.....	184,023 98	38,769 90
L Miscellaneous.....	20,361 08	15,791 65
Total.....	495,341 38	334,932 23
Grand Total.....	\$ 14,670,237 87	\$ 12,492,119 91

Details

ADMINISTRATION AND DEFENCE SERVICES

Non-Tax Revenue—		
A Return on investments:		
Interest on loans to Town of Oromocto.....	216,383	
Interest on loans to Town of Oromocto Development Corporation.....	57,919	
Interest on mortgages arranged by Central Mortgage and Housing Corporation...	1,090,587	
Sundries.....	3,870	
		1,368,759

B Privileges, licences and permits:		
Rental of land, buildings and space.....	428,073	
Rental of equipment.....	15,300	
Supplementary rental charges, Alberta Hospital scheme.....	55,160	
Sundry rentals and permits.....	71,268	
	<hr/>	569,801
C Proceeds from sales:		
Materials and supplies.....	157,111	
Food.....	701,316	
Fuel.....	57,056	
Photographs.....	32,769	
Refuse.....	10,604	
Sundries.....	43,310	
	<hr/>	1,002,166
D Services and service fees:		
Medical and hospital services.....	943,673	
Commissions on telephones.....	70,032	
Airport service charges and landing fees.....	132,501	
Laundry services.....	38,478	
Cadets' fees—Service colleges.....	30,230	
Services and utilities.....	231,967	
Dental services.....	73,743	
Sundries.....	559,229	
	<hr/>	2,079,853
E Refunds of previous years' expenditure.....		6,679,127
Included credits representing refunds by the Government of the United States in respect of Canadian Forces contracts \$2,406,165; refunds on Canadian Forces contracts resulting from cost audit \$1,505,371; refunds of excess profits, Canadian Flight Equipment Ltd \$66,606, Sparton of Canada Ltd \$61,050; refund of accountable advance spares, Orenda Limited \$148,538; refunds due to unused transportation tickets \$59,721; refunds due to cancellation of circuits from—The Bell Telephone Company of Canada \$14,205, Canadian National Telecommunications \$19,882, Canadian Pacific Telecommunications \$8,595; refunds due to differences between provisional charges billed and paid and revised provisional charges from—The Bell Telephone Company of Canada \$43,116, Canadian Pacific Telecommunications \$11,773; refunds of customs duties on defence supplies \$285,031; refund of federal sales tax re CF 104 aircraft \$125,415; refunds of payments for—expenses of Canadian Forces concerning centennial projects \$72,960; recovery of outstanding losses due to theft and defalcations \$122,439; refunds from National Film Board due to cancellation of film production \$62,800; refunds from—the Federal Republic of Germany rebate of rent on Canadian Forces personnel quarters \$5,687; Government of France \$424,184; Government of Norway \$112,679; Government of the United Kingdom, adjustment of capitation rates \$62,202, balance of accountable advance \$91,660; refunds from the Saskatchewan Power Corporation re Canadian Forces Bases \$30,375; retention of holdback on contracts due to bankruptcy, Miller and Gabbe Ltd \$29,558.		
F Miscellaneous:		
Tattoo ticket sales.....	1,453,759	
Repayment for damages to barracks, camp and hospital equipment.....	30,091	
Purchase of release.....	33,018	
Pensions contributions, Defence Services Pension Continuation Act.....	143,253	
Miscellaneous interest and premiums.....	294,099	
Premium on foreign exchange transactions.....	10,889	
Vehicle accident claims.....	94,749	
Other claims for damages.....	146,039	
Customs drawback.....	34,717	
Sundries.....	234,577	
	<hr/>	2,475,191
Total.....		<hr/> <hr/> \$ 14,174,897

Certified correct.

E. B. ARMSTRONG,
Deputy Minister, Department of National Defence.

PUBLIC ACCOUNTS, 1967-68

DEFENCE RESEARCH BOARD

Non-Tax Revenue—

G	Return on investments.....	321
H	Privileges, licences and permits: Rental of quarters \$147,443; sundries \$3,428.....	150,871
I	Proceeds from sales: Materials and supplies \$3,790; meals \$37,235; sundries \$423.....	41,448
J	Services and service fees.....	98,316
K	Refunds of previous years' expenditure: Unexpended balances of extramural research grants \$8,921; refunds on cost audit contracts \$6,023; other contracts \$35,621; sundries \$133,459.....	184,024
L	Miscellaneous: Royalties on sales \$20,000; sundries \$361.....	20,361
Total.....		<u>\$ 495,341</u>

Certified correct.

ROBERT J. UFFEN,
Chairman, Defence Research Board.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	325,343	211,410
Other.....	3,353,824	3,856,477
Uncollectible.....	5,693	
	<u>3,684,860</u>	<u>4,067,887</u>
Previous years—		
Collectible—		
Inter-departmental.....	3,151	5,097
Other.....	7,858,964	5,583,602
Uncollectible.....	70,444	74,377
	<u>7,932,559</u>	<u>5,663,076</u>
	<u>\$ 11,617,419</u>	<u>\$ 9,730,963</u>

The following items in excess of \$1,000 were transferred to Uncollectible during the fiscal year:

L Chenier \$2,196, R J Laloucette \$1,778, R Lemire \$2,257, M E Ossinger \$4,861, Pasteur St Urbain Realty \$4,985, T D K Rooney Construction Co \$9,539, R Savage \$1,599, C E Widmeyer \$2,255, G M Young and D Smith \$17,755.

During the year 198 items amounting to \$10,510 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended and 15 items amounting to \$101,476 were deleted under authority of Treasury Board Vote 7c.

Appendix 1

CANADIAN FORCES SUPERANNUATION ACCOUNT

Statement of Transactions for the year ended March 31, 1968

	<u>Navy</u>	<u>Army</u>	<u>Air</u>	<u>Unallocated</u>	<u>Total</u>
Balance as at March 31, 1967.....	218,225,638	586,412,836	619,060,115	1,153,318,355	2,577,016,944
RECEIPTS					
Contributions by personnel	5,414,498	12,597,177	15,036,144		33,047,819
Contributions by the Government.....	9,958,519	20,924,481	27,522,031		58,405,031
Interest.....	8,982,303	23,992,933	25,442,585	46,829,350	105,247,171
Transfers from other pension funds.....	6,667	220,547	1,177,178		1,404,392
	<i>24,361,987</i>	<i>57,735,138</i>	<i>69,177,938</i>	<i>46,829,350</i>	<i>198,104,413</i>
	<u>\$ 242,587,625</u>	<u>\$ 644,147,974</u>	<u>\$ 688,238,053</u>	<u>\$ 1,200,147,705</u>	<u>\$ 2,775,121,357</u>
DISBURSEMENTS					
Pension and retiring allowance payments.....	6,517,439	20,400,481	18,963,670		45,881,590
Cash termination allowance and return of contributions.....	1,226,743	2,555,174	2,081,097		5,863,014
Transfers to public service superannuation account (Department of Finance)	6,990	37,415	64,035		108,440
	<i>7,751,172</i>	<i>22,993,070</i>	<i>21,108,802</i>		<i>51,853,044</i>
Balance as at March 31, 1968.....	234,836,453	621,154,904	667,129,251	1,200,147,705	2,723,268,313
	<u>\$ 242,587,625</u>	<u>\$ 644,147,974</u>	<u>\$ 688,238,053</u>	<u>\$ 1,200,147,705</u>	<u>\$ 2,775,121,357</u>

Appendix 2

REGULAR FORCES DEATH BENEFIT ACCOUNT

Statement of Transactions for the year ended March 31, 1968

Balance as at March 31, 1967.....	17,900,539
RECEIPTS	
Contributions by participants.....	1,738,708
Government's contribution.....	306,150
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution.....	10,230
Interest.....	728,761
	<i>2,783,849</i>
	<u>\$ 20,684,388</u>
DISBURSEMENTS	
Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act.....	1,836,900
Benefits paid in respect of elective Regular Forces participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the Regular Forces.....	3,000
	<i>1,839,900</i>
Balance as at March 31, 1968.....	18,844,488
	<u>\$ 20,684,388</u>

1967-68

PUBLIC ACCOUNTS

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NATIONAL FILM BOARD

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Details of

EXPENDITURES AND REVENUES

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NATIONAL FILM BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
25·2	1	Administration, production and distribu- tion of films and other visual materials..	8,662,800 00	8,662,800 00	7,509,500 00
25·3	5	Acquisition of equipment.....	661,700 00	660,411 45	507,316 80
Total.....			\$ 9,324,500 00	\$ 9,323,211 45	\$ 8,016,816 80

Vote 1 Administration, production and distribution of films and other visual mate- rials.....	8,278,300
Transfer from Treasury Board Vote 5 contingencies.....	384,500
Expenditures.....	8,662,800
	\$ 8,662,800

	Estimates	Allotments	Expenditures
ADMINISTRATION AND GENERAL SERVICES			
Executive.....	191,975	191,975	
Administration.....	518,965	518,965	
General services.....	582,260	582,260	
Transfer from Treasury Board Vote 5 contingencies.....	26,400	26,400	
	1,319,600	1,319,600	1,319,600

PRODUCTION OF FILMS AND OTHER VISUAL MATERIALS			
Films for theatrical distribution.....	472,700	472,700	
International newsreels.....	94,700	94,700	
General program.....	2,168,700	2,168,700	
Films for television.....	1,007,600	1,007,600	
Filmstrip production.....	119,100	119,100	
Photo services.....	144,900	144,900	
Transfer from Treasury Board Vote 5 contingencies.....	280,700	280,700	
	4,288,400	4,288,400	4,288,400

DISTRIBUTION OF FILMS			
Administration.....	308,500	308,500	
Canadian distribution.....	1,549,400	1,549,400	
International distribution.....	837,400	837,400	

	Estimates	Allotments	Expenditures
Information and promotion of films.....	282,100	282,100	
Transfer from Treasury Board Vote 5 contingencies.....	77,400	77,400	
	3,054,800	3,054,800	3,054,800
(10) \$	8,662,800	\$ 8,662,800	\$ 8,662,800

Under authority of section 18 of the National Film Act, c. 185, R.S., amounts were transferred from this vote to the National Film Board operating account from time to time as required in respect of expenditures incurred in the operation of the Board (see under schedule, Departmental Working Capital Advances, in volume I of this report).

A summary of the transactions in the operating account will be found in the appendix to this section.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for damage to personal effects.		
Corporal A Russell.....	P.C. 1966-35/2375, December 22, 1966.....	326
Reimbursement for damage to personal clothing.		
A Kanner.....	P.C. 1966-35/2375, December 22, 1966.....	349
Reimbursement for loss of a photograph.		
Culver Pictures.....	P.C. 1966-35/2375, December 22, 1966.....	245
		\$ 920

Vote 5 Acquisition of equipment.....	661,700
Expenditures.....	(16) \$ 660,411

Expenditures consisted of: transportation equipment \$11,975, technical and miscellaneous equipment \$581,779, office equipment \$33,193, furniture and fixtures \$33,464.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(10) Exhibits, advertising, films broadcasting and dis- plays.....	8,662,800	8,662,800	7,509,500
Equipment—			
(16) Construction or acquisition.....	661,700	660,411	507,317
Total.....	\$ 9,324,500	\$ 9,323,211	\$ 8,016,817

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	999,800	871,500
Accounting and cheque issue services—Comptroller of the Treasury.....	86,800	61,400
Contributions to superannuation account—Treasury Board.....	529,500	298,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	73,600	65,300
Employee surgical-medical insurance premiums—Treasury Board.....	44,900	27,600
Employee compensation payments—Department of Labour.....	4,800	4,500
Carrying of franked mail—Post Office Department.....	3,600	5,100
	<u>\$ 1,743,000</u>	<u>\$ 1,334,200</u>

Payments of Damage Claims

Sundry claims, each under \$1,000 (9).....	\$ 1,734
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REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Unexpended balances of 1965-66 Parliamentary appropriations.....		27,559 30
Unexpended balances of 1966-67 Parliamentary appropriations.....	80,663 95	
Total.....	<u>\$ 80,663 95</u>	<u>\$ 27,559 30</u>

NOTE.—Rentals and royalties and miscellaneous income accruing to the Board during the year were credited to the National Film Board operating account in accordance with section 18 of the National Film Act. This account is included in the schedule, Departmental Working Capital Advances, in volume I of this report (see also the appendix to this section with respect to the Board's financial statements).

Certified correct.

H. R. BALLS,
Comptroller of the Treasury.

Appendix

NATIONAL FILM BOARD

AUDITOR GENERAL OF CANADA

Ottawa, July 17, 1968.

THE CHAIRMAN AND MEMBERS,
NATIONAL FILM BOARD,
OTTAWA.

I have examined the Balance Sheet of the National Film Board as at March 31, 1968 and the Statement of Income and Expense for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Statement of Income and Expense present fairly the financial position of the Board as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

NATIONAL FILM BOARD—Continued
(ESTABLISHED BY THE NATIONAL FILM ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	LIABILITIES	
	1968	1967
Cash.....	\$ 14,107	\$ 12,984
Accounts Receivable:		
Departments and agencies of the Government of Canada.....	\$ 810,680	\$ 815,005
Other (less allowance for doubtful accounts \$7,500).....	293,925	390,121
Contractors' Security Deposits (contra).....	1,104,605	17,456
Due from Government of Canada in respect of parliamentary appropriations.....	1,043,387	17,921
Less: Unexpended balance refundable to the Receiver General.....	58,385	3,636,855
Employees' travel advances.....	985,002	80,664
Inventories, at cost:	50,911	75,769
Materials and supplies.....	469,193	45,336
Work in progress.....	138,868	571,122
Prints held for sale.....	256,523	405,547
Prepaid expenses.....	864,584	347,469
Equipment, at cost (Schedule A).....	29,341	1,324,138
Less: Accumulated depreciation.....	6,379,931	10,066
	4,184,193	5,807,256
	2,195,738	3,982,003
	1,825,253	1,825,253
	\$ 5,261,744	\$ 4,873,667
	\$ 5,261,744	\$ 4,873,667

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. B. E. GREENWAY
Director of Financial and
Administrative Services

Approved:

H. McPHERSON
Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 17, 1968 to the Chairman and Members of the National Film Board.

A. M. HENDERSON
Auditor General of Canada

NATIONAL FILM BOARD—Continued

Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

Expense		1968	1967
Production of films and other visual materials—			
General program.....	\$ 2,689,058		\$ 2,084,742
Films for theatrical distribution.....	878,174		1,108,011
Films for television.....	860,101		877,500
Photo services.....	347,006		237,834
Filmstrip production.....	161,312		113,211
International newsreels.....	148,315		119,834
		\$ 5,083,966	4,541,132
Distribution of Films—			
Canadian.....	1,852,187		1,628,050
International.....	1,084,186		923,669
Administration.....	336,548		283,284
Information and promotion.....	373,257		364,136
		3,646,178	3,199,139
Administration and general services—			
General services.....	664,035		596,629
Administration.....	488,846		454,032
Executive.....	309,582		186,105
		1,462,463	1,236,766
Fire loss replacement costs.....		47,330	
Direct cost of production of films and other visual materials—			
Departments and agencies of the Government of Canada....	4,037,536		3,896,333
Others.....	621,877		581,194
		4,659,413	4,477,527
Estimated cost of major services provided without charge by government departments.....		1,743,000	1,334,200
Depreciation on equipment.....		259,383	330,363
Total expense for the year.....		16,901,733	15,119,127
Income			
Sales of films and other visual materials—			
Departments and agencies of the Government of Canada....	4,071,750		4,084,889
Others.....	1,163,383		988,555
	5,235,133		5,073,444
Rentals and royalties.....	974,283		821,223
Miscellaneous.....	44,648		67,905
Canadian Government Photo Centre—excess of income over expense (Statement B).....	40,871		63,156
		6,294,935	6,025,728
Net expense for the year.....		\$ 10,606,798	\$ 9,093,399

NATIONAL FILM BOARD—Continued

Net expense for the year provided by:

Parliamentary Votes:

Appropriation Acts No. 7, 1967 and No. 1, 1968—

National Film Board, Vote 1.....	8,278,300	6,781,500
Treasury Board, Vote 5.....	384,500	728,000
	<hr/>	<hr/>
	8,662,800	7,509,500
Less Unexpended balance refundable to Receiver General.	58,385	80,664
	<hr/>	<hr/>
	8,604,415	7,428,836

Government departments which provided the following major services without charge—

Accommodation.....	999,800	871,500
Contributions to Public Service Superannuation account....	529,500	298,800
Contributions to Canada and Quebec Pension Plans.....	73,600	65,300
Accounting and cheque issue service.....	86,800	61,400
Employees surgical-medical insurance premiums.....	44,900	27,600
Carrying of franked mail.....	3,600	5,100
Employees compensation payments.....	4,800	4,500
	<hr/>	<hr/>
	1,743,000	1,334,200
	259,383	330,363

Depreciation.....

<hr/>	<hr/>
\$ 10,606,798	\$ 9,093,399
<hr/>	<hr/>

STATEMENT A

Statement of Proprietary Equity for the year ended March 31, 1968

National Film Board Operating Account:

Working Capital as at March 31, 1968.....		\$ 1,790,060
Capital provided for the purchase of equipment for the Canadian Government Photo Centre under the authority of Vote L 30, Appropriation Act No. 5, 1963		
Balance as at April 1, 1967.....	\$ 164,679	
Add: Funds provided during the year.....	8,015	
	<hr/>	
		\$ 172,694
Less: Depreciation included in expense for the year.....	21,051	
Net disposals during the year.....	2,581	
	<hr/>	
		23,632
		<hr/>
		149,062
Balance as at March 31, 1968.....		<hr/>
		1,939,122

Equity represented by net book value of equipment:

Balance as at April 1, 1967.....		1,660,575
Add: Purchases from parliamentary appropriation for acquisition of equipment, National Film Board Vote 5, Appropriation Act No. 7, 1967.....		658,772
		<hr/>
		2,319,347
Less: Depreciation included in total expense for the year....	259,383	
Net disposals during the year.....	13,289	
	<hr/>	
		272,672
Balance as at March 31, 1968.....		<hr/>
		2,046,675
Proprietary Equity as at March 31, 1968.....		<hr/>
		\$ 3,985,797

NATIONAL FILM BOARD—Continued

Canadian Government Photo Centre, Ottawa
Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Income		
Sales.....\$	578,090	\$ 554,040
Miscellaneous.....	600	484
	<u>\$ 578,690</u>	<u>554,524</u>
Expense (Note 2)		
Work in progress at April 1.....	3,252	1,031
Salaries and wages.....	300,461	278,452
Raw materials, supplies, freight and express.....	127,059	143,323
Printing and processing in other laboratories.....	26,800	
Services.....	26,181	14,728
Depreciation on equipment.....	21,051	20,542
Photo gallery exhibit.....	10,000	
Equipment rental.....	6,278	7,881
Office stationery and supplies.....	4,623	1,748
Communications.....	4,423	2,775
Equipment repairs and maintenance.....	4,102	3,461
Travel.....	3,484	3,183
Automobile expenses.....	239	866
Miscellaneous.....	1,159	1,630
	<u>539,112</u>	<u>479,620</u>
Less: Work in progress at March 31.....	1,293	3,252
	<u>537,819</u>	<u>476,368</u>
Excess of income over expense for the year.....	40,871	78,156
Less: Provision for accumulated employee leave benefits arising in prior years.....		15,000
Excess of income over expense carried to Statement of Income and Expense.....	<u>\$ 40,871</u>	<u>\$ 63,156</u>

SCHEDULE A

Equipment, at cost, as at March 31, 1968
(with comparative figures as at March 31, 1967)

	1968	1967
Laboratory equipment.....\$	1,528,755	\$ 1,295,745
Sound equipment.....	1,063,052	1,029,275
Photographic equipment.....	998,724	956,122
Projection equipment.....	636,107	603,290
Editing equipment.....	431,736	369,563
Stage equipment.....	92,887	93,719
Machine and carpentry shop equipment.....	138,966	138,824
Research and testing apparatus.....	188,388	116,508
Power generating equipment.....	68,198	70,289
Office equipment.....	293,142	279,616
Motor vehicles and garage equipment.....	115,713	101,715
Canadian Government Photo Centre equipment.....	243,831	239,966
Furniture and furnishings.....	375,146	333,390
Miscellaneous.....	205,286	179,234
	<u>\$ 6,379,931</u>	<u>\$ 5,807,256</u>

NATIONAL FILM BOARD—*Continued*

Notes to Financial Statements

1. Contingent Liability

The Board is contingently liable in the amount of \$305,000 arising from three claims for damages.

2. Canadian Government Photo Centre, Ottawa

Expenses of the Photo Centre do not include any portion of the cost of major services provided without charge by government departments and included in the Statement of Income and Expense.

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements which were prepared from accounts maintained on an accrual basis with the asset account "National Film Board operating account" which is included in the schedule, Departmental Working Capital Advances, in volume I of this report.

Reconciliation

Account per Board's Balance Sheet as at March 31, 1968.....		1,939,122
<i>Deduct—</i>		
Credits from other government departments, recorded subsequent to March 31, 1968.....	239,498	
Charges to votes of the Board, recorded subsequent to March 31, 1968.....	912,205	
		<u>1,151,703</u>
		787,419
<i>Add—</i>		
Charges from other government departments, recorded subsequent to March 31, 1968.....	3,011	
Overseas and central office cheque issue, not advised until April 1968.....	9,647	
Net adjustments re accruals.....	111	
		<u>12,769</u>
Asset account as at March 31, 1968.....		<u>\$ 800,188</u>

Summary of Transactions in the National Film Board Operating Account
for the year ended March 31, 1968

Debit balance as at March 31, 1967.....		1,255,957
Transfers from Vote 1, Administration, production and distribution of films and other visual materials.....	8,662,800	
Miscellaneous receipts, including amounts transferred from appropriations of other departments.....	6,948,547	
		<u>15,611,347 Cr.</u>
		14,355,390 Cr.
<i>Disbursements—</i>		
Salaries and wages (regular staff).....	4,878,720	
Casual wages.....	211,339	
Contract and term employees.....	2,871,237	
Overtime and supper allowances.....	186,780	
Foreign service employees allowances.....	117,063	
Fees of actors.....	125,720	
Special services.....	1,934,982	
Travel expenses.....	530,386	
Removal expenses.....	51,135	
Freight, express and cartage.....	141,515	
Postage.....	58,277	
Telephones, telegram and other communication services.....	211,032	
Printing.....	118,534	
Prints and outside film processing.....	1,022,787	
Office stationery, supplies, equipment and furnishings.....	162,719	

NATIONAL FILM BOARD—*Continued*

Materials and supplies.....	1,819,797	
Advertising.....	50,961	
Buildings and works including land—		
Rentals.....	17,948	
Equipment—		
Acquisition.....	54,331	
Repairs and upkeep.....	61,144	
Rentals.....	210,901	
Subscriptions, books and publications.....	31,098	
Royalties and copyrights.....	46,924	
All other net expenditures.....	156,154	
	<hr/>	
	15,071,484	
Less:		
Net increase in travel and imprest advances and prepayments—		
Balance March 31, 1967.....	46,275	
Balance March 31, 1968.....	52,490	
	<hr/>	
	6,215	
	<hr/>	15,077,699
Less:		
Transfer to Vote 5, Acquisition of equipment....		2,785
		<hr/>
		15,074,914
Transfer to revenue of unexpended balance of 1966-67 Parliamentary appropriations.....		80,664
		<hr/>
		15,155,578
Debit balance as at March 31, 1968.....		<hr/> <hr/>
		\$ 800,188

Payments by services with individual payments of \$2,000 or over were: *Actors fees* \$152,318—S Acker Toronto \$2,082, P Collins Rockwood Ont \$2,828, G Dor Longueuil Que \$2,146, R Howay London Eng \$5,596, B Jones Toronto \$2,126, A Kanner Toronto \$4,760, W Needles Toronto \$2,129, A Stewart Laval Que \$12,015, F Tasse Montreal \$3,780, C Wiggins Toronto \$2,605; *Animator fees* \$25,263—R Browning Chateaugay Que \$3,063, E Grenier Montreal \$3,500, W Mason Old Chelsea Que \$3,710, K Pindal Laval Que \$9,905; *Artists fees* \$58,012—J Arcand Montreal \$2,216, D Craig Montreal \$2,098, G Geertsens Montreal \$6,153, J Gould Toronto \$3,500, F Hartmann Lachine Que \$2,940, B James Old Chelsea Que \$7,794, Z Johnson Westmount Que \$3,015, S Olivier Montreal \$2,093, H Ramage Montreal \$2,355, L Updike Aurora Ont \$3,560, P Whalley Morin Heights Que \$3,160; *Cameraman fees* \$35,389—G Dufaux Outremont Que \$4,033, S Kalogeras Montreal \$4,360, M Regnier Laval Que \$13,600; *Composers and arrangers* \$18,296—P Brault Montreal \$5,386, "Musique Nolès Inc" and L Parizeau Montreal \$5,500; *Consultants fees* \$68,462—F Bairstow Montreal \$6,750, Charles F Gagnon Inc Montreal \$8,115, Harvard University Cambridge Mass USA \$24,533, Dr S M Rabinovitch Montreal \$2,050, Woods Gordon and Co Montreal \$2,445; *Consulting engineers* \$65,957—N J Pappas and Associates Co Ltd Montreal \$65,957; *Copyright licence fees* \$9,432—Composers Authors and Publishers Association of Canada Ltd Toronto \$7,914; *Costume designers fees* \$4,109—P Wingfield Montreal \$3,509; *Director cameraman fees* \$8,544—W Carrick Guelph Ont \$2,025, D Marsh Cambridge Mass U S A \$3,046, W C Mason Old Chelsea Que \$2,800; *Director of photography* \$5,000—J C Labrecque Inc Montreal \$2,500, J C Labrecque Montreal \$2,500; *Film directors fees* \$10,090—J Carney Toronto \$5,050, R Kelly Toronto \$3,590; *Film library and promotion* \$42,963—Allied Artists Picture Corp New York U S A \$2,492, Canadian Film Institute Ottawa \$25,000, Canadian Mailings Limited Toronto \$3,091, Deutsches Filmzentrum e v Bonn Germany \$3,366, Paul A Joneas Inc Montreal \$2,052; *Film producers fees* \$771,861—CFTO TV Toronto \$5,700, Canadian Broadcasting Corporation \$9,119, Canawest Film Productions Vancouver \$4,504, Cherry Film Productions Ltd Regina \$10,750, Jack Chisholm Film Productions Limited Toronto \$2,650, Crawley Films Limited Ottawa \$61,280, Crawley Omega Fournier Limitee Ottawa \$527,828, Film Design Limited Toronto \$4,500, Film Technique Ltd Toronto \$2,167, Generation Productions Toronto \$2,350, Institut Canadien d'Education des Adultes Montreal \$2,500, Key Film Productions Limited Toronto \$2,000, Robert Lawrence Productions Toronto \$10,978, Moreland Latchford Productions Ltd Toronto \$6,300, Motion Picture Centre Toronto \$3,786, Onyx Films Inc Montreal \$42,290, Scott Films Limited Ottawa \$11,147, Simtel Incorporee Montreal \$5,191, Terra Nova Film Productions Limited Ottawa \$7,139, VTR Productions Limited Toronto \$22,289, Anton Van de Water Films Montreal \$19,500, Western Films Limited Winnipeg \$2,147, Williams Drege and Hill Ltd Toronto \$4,060; *Foreign language voice tracks* \$66,320—Aventin-Filmstudio GMBH and Co KG Munich Germany \$8,924, Canawest-Master Films Ltd Calgary Alta \$2,567,

NATIONAL FILM BOARD—*Continued*

Chetwynd Films Limited Toronto \$3,208, International Motion Picture Co Inc Tokyo Japan \$9,016, National Education and Information Films Ltd Bombay India \$25,632, Netherlands Government Information Service The Hague The Netherlands \$4,137, Tele Cast International SRL Rome Italy \$3,801, Trans-Canada Films Ltd Vancouver \$2,093; *Location "Prop" construction* \$12,808—Custom Construction Co Montreal \$3,120, Special Photographic Effects and Allied Crafts Ltd Dollard des Ormeaux Que \$9,688; *Make-up artists* \$1,418—B Morgan Don Mills Ont \$2,323; *Musicians fees* \$76,636—P Masella Westmount Que \$3,219, T Romandini Lasalle Que \$2,164; *Narrators fees* \$21,770—R Gilbert Town of Mount Royal Que \$2,155, P Watson Toronto \$2,450; *Photographers fees* \$102,676—H Barash Montreal \$8,300, Capital Press Limited Ottawa \$2,659, J Devisser Islington Ont \$2,175, John Evans Photography Ltd Ottawa \$6,926, J M Faber Montreal \$2,300, Fast Typesetters of Canada Ltd Montreal \$2,291, T Grant Ottawa \$9,639, Magnum Photos Inc New York U S A \$6,049, B Newton Ottawa \$4,948, F Patterson Toronto \$4,408, J Reeves Toronto \$5,415, Max Sauer Studio Montreal \$7,929, M Semak Rexdale Ont \$3,350, A Sima Montreal \$3,870, P Vinet Montreal \$3,155; *Post synchronizers* \$15,530—G Barnhill Iles Laval Que \$3,530, Synchro-Quebec Limitee Montreal \$11,950; *Projectionists fees* \$117,516—L Aubry St Hubert Que \$7,232, G Baril Montreal Nord Que \$12,987, R Crevier Verdun Que \$12,348, R Dicaire Laval Que \$13,447, R Laurin Montreal \$13,815, P Letalnet Contrecoeur Que \$10,833, J P Ricard Montreal \$13,260, B C Seed Laval Que \$11,205, M Weiss Montreal \$13,228; *Research fees* \$38,006—D Arcand Deschambault Que \$3,825, S Cameron Montreal \$2,575, Design Collaborative Montreal Limited Montreal \$6,500, P Saltzman Montreal \$3,164; *Sound editor fees* \$22,770—G Barnhill Iles Laval Que \$3,920, J Dansereau Montreal \$6,800, B Gosselin Montreal \$2,000, A Sauvion Montreal \$6,500; *Sound engineer fees* \$20,465—S Beauchemin Montreal \$6,973, M Hebert Brossard Que \$10,350; *Special representative fees* \$3,209—D MacPherson Ottawa \$3,209; *Translators fees*—\$8,652; *Writers fees* \$91,658—D Arcand Deschambault Que \$2,500, G Choquette Montreal \$6,940, N Cloutier Montreal \$5,650, T Dumesnil St Eustache Que \$5,445, T Findley Canning-ton Ont \$3,000, D Jack Toronto \$3,900, C Jutra Montreal \$2,000, B Klein Montreal \$3,780, J P Lefebvre Bedford Que \$2,000, J Mackenzie Kingston Ont \$5,725, C Sachs Los Angeles Cal U S A \$4,868, G Salverson Toronto \$3,500, M Scott Manotick Ont \$2,000; *Writer consultant fees*—\$800; *Writer director fees* \$3,150—J Ormond Cardiff Wales Eng \$3,150.

Miscellaneous \$208,805—Al Sens Animated Cartoons Vancouver \$4,000, W Bradley Jr Montreal \$4,031, M Brault St Hilaire Que \$3,168, Brouillette Signs Ltd Montreal \$2,758, K Campbell Ottawa \$2,991, A Charette Chambly Que \$6,174, R B Coffin St Johns \$2,338, J L Daoust Verdun Que \$4,270, C Godbout Montreal \$6,735, G Groulx St Antoine sur Richelieu Que \$8,500, B Harris Montreal \$5,035, R Humble Montreal \$2,246, C Jutra Montreal \$11,950, J P Lefebvre Bedford Que \$4,700, J P Lessard Inc Montreal \$3,011, B Leveille Montreal \$6,664, Lorne School Montreal \$2,600, G McEachern Montreal \$5,750, J P Paquette Laval Que \$2,358, A Pellán St Leonard Que \$6,247, B Pojar Prague Czechoslovakia \$3,313, L Portugais St Lambert Que \$7,300, Dr F W Remmler Stevensville Ont \$5,000, J J Rousseau Laval Que \$3,401, P Sander London Eng \$2,250, A Sawyer Laval Que \$2,248, A Sens Vancouver \$3,545, P Shivpuri Birmingham New Delhi India \$2,700, R Spear Montreal \$7,813, J M Vallieres Eng Montreal \$5,800, T Varga Paris France \$2,000; *Security services* \$88,038—Canadian Corps of Commissioners Ottawa \$88,038.

The value of work completed, services rendered and supplies furnished to other federal government departments and agencies during the year for which billings were made amounted to \$4,071,571 for the Montreal establishment of the Board and \$479,525 for the Canadian Government Photo Centre at Ottawa. Such billings where the amount was \$1,000 or over were as follows: Agriculture \$92,725, Air Canada \$1,033, Atomic Energy of Canada \$61,815, Canada Emergency Measures Organization \$10,060, Canadian Broadcasting Corporation \$340,467, Canadian Government Participation 1967 World Exhibition \$702,705, Canadian Housing Design Council \$1,500, Centennial Commission \$169,125, Central Mortgage and Housing Corporation \$63,962, Defence Production \$1,692, Energy, Mines and Resources \$77,695, External Affairs \$39,991, External Aid Office \$33,798, Fisheries \$85,503, Forestry and Rural Development \$106,143, Government House \$1,529, Indian Affairs and Northern Development \$236,943, Industry \$71,612, Justice \$90,816, Labour \$58,456, Manpower and Immigration \$153,070, National Arts Centre \$20,100, National Capital Commission \$31,716, National Defence \$388,926, National Energy Board \$2,501, National Gallery \$49,063, National Harbours Board \$39,754, National Health and Welfare \$194,277, National Library \$1,455, National Museum \$19,837, National Research Council \$15,476, National Revenue \$83,967, Post Office \$30,102, Privy Council \$10,024, Public Archives \$3,617, Public Printing and Stationery \$3,448, Public Service Commission \$33,076, Public Works \$8,779, Royal Canadian Mounted Police \$42,079, St Lawrence Seaway Authority \$3,805, Secretary of State \$55,673, Solicitor General \$15,976, Trade and Commerce \$942,885, Transport \$99,282, Unemployment Insurance Commission \$1,133, Veterans Affairs \$37,553, Miscellaneous (under \$1,000) \$16,403.

An amount of \$447,666 was billed to the Canadian Broadcasting Corporation for television rentals and an amount of \$98,565 was billed to other National Film Board branches by the Canadian Government Photo Centre.

1967-68
PUBLIC ACCOUNTS

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NATIONAL GALLERY OF CANADA

•

Details of
EXPENDITURES AND REVENUES

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NATIONAL GALLERY OF CANADA

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote	1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
26·2	1 Administration, operation and maintenance	\$ 2,953,000 00	\$ 2,949,577 29	\$ 1,872,361 08

Vote 1 Administration, operation and maintenance including the payment of \$750,000 to the National Gallery purchase account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act, and grants as detailed in the estimates.....	2,571,000
Vote 1c To increase to \$1,100,000 the amount of the payment to the National Gallery purchase account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act.....	350,000
Transfer from Treasury Board Vote 5 contingencies.....	32,000
	2,953,000
Expenditures.....	\$ 2,949,577

Total revenue arising from the above expenditures amounted to \$66.

Administration, operation and maintenance, including grants as detailed in the estimates

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 700,000		
Transfer from Treasury Board Vote 5 contingencies.....	32,000		
A Professional and special services.....	(1) 732,000	732,000	731,032
Travelling expenses—staff.....	(4) 230,000	227,500	225,552
Freight, express and cartage.....	(5) 46,000	58,900	58,842
Postage.....	(6) 3,500	5,750	5,652
Telephones and telegrams.....	(7) 1,000	1,000	1,000
Publication of departmental reports, catalogues and other material.....	(8) 11,000	22,000	21,920
Exhibitions, advertising, films and displays.....	(9) 90,000	99,100	99,063
Office stationery, supplies, equipment and furnishings	(10) 475,000	440,900	440,891
Materials and supplies.....	(11) 80,000	98,500	98,437
B Acquisition of equipment.....	(12) 55,500	49,700	49,651
Repairs and upkeep of equipment.....	(16) 77,500	63,700	63,632
Grants to the Royal Canadian Academy of Arts....	(17) 4,000	3,550	3,524
Grants, scholarships, bursaries and prizes, as approved by Treasury Board, to promote interest in the fine and applied arts.....	(20) 11,000	11,000	11,000
C Travelling expenses—other than staff.....	(20) 18,500	18,500	18,500
Sundries.....	(22) 10,000	6,750	6,734
	(22) 8,000	14,150	14,147
	\$ 1,853,000	\$ 1,853,000	\$ 1,849,577

Revenue arising from the above expenditures amounted to \$66 and consisted of *Miscellaneous*.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services \$6,153—Manpower Services Limited Ottawa \$2,303, Sanco Limited Ottawa \$3,850.

Conservation and restoration services \$3,960—Donald K Sehera \$3,960.

Consultant and advisor services \$56,711—Paul Arthur and Associates Ottawa \$7,167.

Protection services \$148,914—National Protective Service Company Limited Ottawa \$148,914.

Miscellaneous services \$23,117.

B Expenditures included: educational equipment \$4,069, laboratory equipment \$25,056, photographic equipment \$10,289, x-ray equipment \$1,447, miscellaneous equipment \$22,771.

C The members of the Board of Trustees serve without remuneration but may receive travelling and other expenses when engaged on business of the Board.

Payment to the National Gallery purchase account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act

	Estimates	Allotments	Expenditures
Payment..... (22)	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000

The National Gallery purchase account is shown under the schedule, Undisbursed Balances of Appropriations to Special Accounts, in volume I of this report (see also appendix to this section).

Total Vote 1.....	\$ 2,953,000	\$ 2,953,000	\$ 2,949,577
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	732,000	731,032	549,686
(4) Professional and special services.....	230,000	225,552	208,917
(5) Travelling and removal expenses	46,000	58,842	36,615
(6) Freight, express and cartage.....	3,500	5,652	7,199
(7) Postage.....	1,000	1,000	764
(8) Telephones, telegrams and other communication services..	11,000	21,920	13,473
(9) Publication of departmental reports and other material...	90,000	99,063	82,586
(10) Exhibits, advertising, films, broadcasting and displays.....	475,000	440,891	293,794
(11) Office stationery, supplies, equipment and furnishings.....	80,000	98,437	52,384
(12) Materials and supplies.....	55,500	49,651	52,053
Equipment—			
(16) Construction or acquisition.....	77,500	63,632	54,916
(17) Repairs and upkeep.....	4,000	3,524	1,457
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	29,500	29,500	8,200
(22) All other expenditures.....	1,118,000	1,120,881	510,317
Total.....	\$ 2,953,000	\$ 2,949,577	\$ 1,872,361

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	516,800	445,300
Accounting and cheque issue services—Comptroller of the Treasury.....	26,500	22,200
Contributions to superannuation account—Treasury Board.....	40,400	22,400
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	5,200	5,100
Employee surgical-medical insurance premiums—Treasury Board.....	3,500	2,000
Employee compensation payments—Department of Labour.....	100	100
Carrying of franked mail—Post Office Department.....	14,100	7,800
	<u>\$ 606,600</u>	<u>\$ 504,900</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure.....		2,930 83
Miscellaneous.....	65 68	41 15
Total.....	<u>\$ 65 68</u>	<u>\$ 2,971 98</u>

Note. —Money received by way of donation, bequest, revenue or otherwise is credited to the National Gallery special operating account in accordance with section 8(2) of the National Gallery Act. This account is included in the schedule, Deposit and Trust Accounts, in volume I of this report (see also appendix to this section).

Certified correct.

JEAN S. BOGGS,
Director, National Gallery of Canada.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	19,830	19
Other.....	4,825	5,738
	24,655	5,757
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	234	181
	<u>\$ 24,889</u>	<u>\$ 5,938</u>

Appendix

NATIONAL GALLERY OF CANADA

AUDITOR GENERAL OF CANADA

Ottawa, July 9, 1968.

THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE OF CANADA,
OTTAWA.

Sir,

I have examined the accounts and financial transactions of the National Gallery of Canada for the year ended March 31, 1968 pursuant to section 9 of the National Gallery Act.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The following financial statements for the year are attached:

Statement of Expenditure	Exhibit I
Summary of National Gallery Purchase Account Transactions	Exhibit II
Summary of National Gallery Special Operating Account Transactions	Exhibit III

Exhibit I combines the expenditures paid out of the Parliamentary appropriations for the administration, operation and maintenance of the Gallery, including grants, with expenditures paid out of the National Gallery Purchase Account and the National Gallery Special Operating Account.

In my opinion, the attached financial statements are properly drawn up so as to exhibit fairly the expenditures of the Gallery and the transactions in the National Gallery Purchase Account and the National Gallery Special Operating Account for the year ended March 31, 1968, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

NATIONAL GALLERY OF CANADA—Continued

Statement of Expenditure for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Administration and general services:		
Executive and general.....\$ 391,496 \$	\$ 324,502	
Display and handling of works of art.....	144,108	
Security.....	149,172	
Information services.....	37,326	
Photographic unit.....	47,123	
	879,404	702,231
Exhibitions:		
Rentals, transportation, catalogues, consultants, etc.....	208,939	
Public gallery space.....	217,600	
Internal handling and installation.....	57,859	
	612,071	484,398
Development and care of collections:		
Administration and general.....	105,575	
Library.....	119,025	
Canadian and war art.....	59,524	
Prints and drawings.....	33,700	
	456,065	317,824
Educational services.....	104,377	
Research laboratory.....	101,343	
Extension services.....	103,971	
Grants to promote interest in the fine arts.....	8,200	
	2,392,620	1,822,344
Works of art.....	788,453	519,624
Equipment.....	63,632	54,917
Total expenditure.....	\$ 3,244,705	\$ 2,396,885
Total expenditure provided for by:		
National Gallery of Canada Vote 1.....	\$ 1,849,577	\$ 1,372,361
National Gallery Purchase Account (Exhibit II).....	753,405	499,505
National Gallery Special Operating Account (Exhibit III).....	35,123	20,119
Government departments which provided major services without charge.....	606,600	504,900
	\$ 3,244,705	\$ 2,396,885

Certified correct

JEAN S. BOGGS
Director

Approved on behalf of the Board

JEAN M. RAYMOND
ChairmanJOHN A. MACAULAY
Trustee

I have examined the above Statement of Expenditure and the related Summaries of National Gallery Purchase Account and National Gallery Special Operating Account Transactions and have reported thereon under date of July 9, 1968 to the Secretary of State of Canada.

A. M. HENDERSON,
Auditor General of Canada.

NATIONAL GALLERY OF CANADA—*Concluded*
PURCHASE ACCOUNT

EXHIBIT II

Summary of transactions for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Balance at April 1.....	\$ 19,077	\$ 18,582
Receipts:		
National Gallery of Canada Vote 1 for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act.....	1,100,000	500,000
	<u>1,119,077</u>	<u>518,582</u>
Disbursements:		
Purchases of works of art:		
Paintings.....\$ 568,698		290,690
Sculpture.....90,970		138,489
Drawings, prints, etc.....77,474		66,309
Decorative arts and crafts.....10,240		4,017
Photographs.....6,023		
	<u>753,405</u>	<u>499,505</u>
Balance at March 31.....	<u>\$ 365,672</u>	<u>\$ 19,077</u>

NOTE:—Disbursements for the purchase of works of sculpture for the past two years include a total of \$30,700 advanced to artists for works yet to be received.

EXHIBIT III

SPECIAL OPERATING ACCOUNT

Summary of transactions for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Balance at April 1.....	\$ 12,956	\$ 10,004
Receipts:		
Fees—exhibitions, restoration work.....\$ 24,809		20,150
Sales—slides, photographs, etc.....2,452		1,957
Donations and royalties.....665		689
Miscellaneous.....245		275
	<u>28,171</u>	<u>23,071</u>
	<u>41,127</u>	<u>33,075</u>
Disbursements:		
Purchases of works of art:		
Drawings, prints, etc.....20,645		119
Paintings.....8,955		20,000
Sculpture.....5,232		
Decorative arts and crafts.....216		
	<u>35,048</u>	<u>20,119</u>
Miscellaneous.....75		
	<u>35,123</u>	<u>20,119</u>
Balance at March 31.....	<u>\$ 6,004</u>	<u>\$ 12,956</u>

NOTES:—1. The balance at March 31, 1968 included the Glazebrook Bequest Trust Fund amounting to \$1,722, consisting of a \$1,000 Dominion of Canada 3% perpetual bond (market value \$490) and \$722 accumulated interest earnings.

2. Under authority of the Governor in Council, P.C. 1965-6/2255 dated December 22, 1965, the National Gallery acted as agent for the Canadian Corporation for the 1967 World Exhibition in the production of a special fine arts exhibition and in the operation of the Corporation's Art Gallery at the Canadian Universal and International Exhibition. To March 31, 1968, the National Gallery had received \$380,000 from the Corporation and had disbursed \$317,739 on behalf of the Corporation. The remaining \$8,261 was held in a Receiver General of Canada trust entitled "Fine Arts Exhibition at Expo 67".

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF
NATIONAL HEALTH AND WELFARE

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Details of
EXPENDITURES AND REVENUES

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DEPARTMENT OF
NATIONAL HEALTH AND WELFARE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
27· 3	Stat.	Minister of National Health and Welfare—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION					
27· 3	1	Departmental administration.....	4,127,000 00	3,875,201 01	3,031,029 32
HEALTH SERVICES					
27· 4	5	Administration, operation and maintenance.....	7,954,800 00	7,810,845 06	8,557,936 43
27· 8	6	Construction or acquisition of buildings, works, land and equipment.	921,200 00 8,876,000 00	757,211 37 8,568,056 43	8,557,936 43
HEALTH INSURANCE AND RESOURCES					
27· 8	8	Administration, operation and maintenance.....	1,594,500 00	1,292,249 04	
27· 9	10	To authorize general health grants to the provinces, the Northwest Territories and the Yukon Territory.....	31,528,000 00	29,630,276 94	28,643,954 52
27·14	15	To authorize hospital construction grants to the provinces, the Northwest Territories and the Yukon Territory.....	20,000,000 00	16,401,662 43	16,473,944 09
27·15	Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act.....	32,645,058 18	32,645,058 18	4,704,789 88
27·16	Stat.	Contributions to provinces pursuant to the Hospital Insurance and Diagnostic Services Act.....	468,611,389 88	468,611,389 88	397,390,382 88
27·17	17	Hospital Insurance Supplementary Fund.....	20,000 00 554,398,948 06	548,580,636 47	19,854 00 447,232,925 37
MEDICAL SERVICES					
27·17	20	Administration, operation and maintenance.....	39,990,000 00	39,922,905 03	35,439,230 54
27·23	25	Construction or acquisition of buildings, works, land and equipment.	2,812,000 00 42,802,000 00	2,574,380 86 42,497,285 89	3,057,686 87 38,496,917 41

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
FOOD AND DRUG SERVICES					
27-26	30	Administration, operation and maintenance.....	7,822,000 00	7,784,372 51	6,429,066 83
27-27	35	Construction or acquisition of equipment.....	430,000 00 8,252,000 00	406,866 09 8,191,238 60	340,108 45 6,769,175 28
WELFARE SERVICES					
27-27	40	Administration, operation and maintenance.....	10,103,901 00	8,601,955 72	7,078,945 20
27-29	Stat.	Family and youth allowances payments.....	608,201,437 82	608,201,437 82	603,190,579 84
27-31	41	Family assistance in respect of children of immigrants and settlers....	4,315,000 00	4,211,755 22	3,757,499 00
27-32	Stat.	Old age assistance and blind and disabled persons allowances.....	18,272,807 53	18,272,807 53	38,098,983 15
27-37	Stat.	Unemployment assistance — Payment of federal share of assistance	6,121,935 33	6,121,935 33	143,271,062 22
27-37	Stat.	Canada assistance plan—Payments to provinces.....	225,611,486 32	225,611,486 32	10,495,586 67
27-38	Stat.	Fitness and amateur sport—Payments.....	3,655,412 80	3,655,412 80	4,665,768 78
27-38	45	National welfare grants.....	2,500,000 00 878,781,980 80	1,886,730 36 876,563,521 10	1,278,082 76 811,836,507 62
GENERAL					
27-39	Stat.	Refunds of amounts credited to revenue in previous years.....	2,186 06	2,186 06	960 88
Total.....			\$ 1,497,257,114 84	\$ 1,488,295,125 48	\$ 1,315,942,452 23

Salary of Minister, Hon A J MacEachen, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

Hon A J MacEachen received travelling expenses of \$8,898 charged to Vote 1.

ADMINISTRATION

Vote 1 Departmental administration including recoverable expenditures on behalf of the Canada pension plan and \$500,000 for health grants and welfare grants, under terms and conditions approved by the Treasury Board, for research and demonstration activities in the field of mental retardation.....	4,127,000
Expenditures.....	\$ 3,875,201

Departmental administration, including recoverable expenditures on behalf of the Canada pension plan

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 3,100,000	2,990,100	2,988,292
	Overtime.....	(1) 20,000	23,000	22,114
	Allowances.....	(2)	2,900	2,700
A	Professional and special services.....	(4) 47,000	42,000	40,722
	Travelling expenses—Staff.....	(5) 110,900	110,900	100,434
	Freight, express and cartage.....	(6) 3,000	3,000	2,464
	Postage.....	(7) 6,500	6,500	6,500
	Telephones and telegrams.....	(8) 45,700	67,700	65,716
	Educational and informational publications.....	(9) 58,800	68,800	68,595
	Educational and informational material other than publications.....	(10) 62,700	71,700	67,598
	Office stationery, supplies and equipment.....	(11) 201,100	277,100	267,974
	Materials and supplies.....	(12) 2,700	5,200	2,345
	Acquisition of equipment.....	(16) 15,400	17,900	16,845
	Repairs and upkeep of equipment.....	(17) 2,100	2,100	1,800
	Expenses of delegates to international and other conferences	(22) 34,500	24,500	22,452
	Expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge.....	(22) 6,000	6,000	6,000
	Sundries.....	(22) 17,300	14,300	13,883
		3,733,700	3,733,700	3,696,434
	Less—Amount recoverable from Canada pension plan account.....	(34) 106,700	106,700	106,700
		\$ 3,627,000	\$ 3,627,000	\$ 3,589,734

This vote was provided for general departmental administration expenses including those of the Minister's and Deputy Ministers' offices and of the following divisions: Financial Administration, Library, Management Services, Materiel Services, Office of the Director General of Administration, Personnel Administration, Registry Services and Departmental Audit, and Secretarial and Office Services.

M Rideout, Parliamentary Secretary, received travelling expenses of \$2,650.

A Payments by services with individual payments of \$2,000 or over were:

Security services \$34,597—Canadian Corps of Commissionaires Ottawa \$34,597.

Health grants and welfare grants, under terms and conditions approved by the Treasury Board, for research and demonstration activities in the field of mental retardation

		Estimates	Allotments	Expenditures
Grants.....	(20) \$	500,000	\$ 500,000	\$ 285,467

This sub-vote was provided for assistance to voluntary agencies, universities, research centres and other organizations for research and demonstration activities in the field of mental retardation.

Total Vote 1.....	\$ 4,127,000	\$ 4,127,000	\$ 3,875,201
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HEALTH SERVICES

Vote 5 Administration, operation and maintenance, and authority, notwithstanding the Financial Administration Act, to spend revenue received during the year for prosthetic services.....	7,954,800
Expenditures.....	\$ 7,810,845

Total revenue arising from the above expenditures amounted to \$73,273.

Health services, including assistance to the provinces—Administration

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 345,000	251,690	249,090
	Overtime.....	(1) 2,500	200	27
	Allowances.....	(2)	1,600	1,551
A	Professional and special services.....	(4) 46,000	47,900	47,020
	Travelling expenses—Staff.....	(5) 11,000	11,000	9,798
	Freight, express and cartage.....	(6) 1,000	1,000	710
	Telephones and telegrams.....	(8) 2,750	4,350	4,177
	Educational and informational publications.....	(9) 35,350	28,850	25,025
	Educational and informational material other than publications.....	(10) 75,000	96,800	93,130
	Office stationery, supplies, equipment and furnishings....	(11) 12,200	10,700	9,098
	Materials and supplies.....	(12) 3,500	1,850	1,339
	Acquisition of equipment.....	(16) 500		
	Travelling expenses—Other than staff.....	(22) 23,600	6,400	6,300
	Sundries.....	(22) 9,300	5,450	4,897
		\$ 567,700	\$ 467,790	\$ 452,162

This sub-vote was provided for the cost of administration of the health services branch, the functions of which are to promote and to preserve the health of the people of Canada, particularly by providing consultant and advisory services for provincial departments.

A Payments by services with individual payments of \$2,000 or over were:

Research services \$44,050—Canadian Facts Ltd Toronto \$4,180, Carleton University Ottawa \$6,710, Metropolitan Educational TV Association Toronto \$4,460, City of Toronto \$15,000, University of Waterloo Waterloo Ont \$13,700.

Health services, including assistance to the provinces—Consultant and advisory services

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,795,000	1,740,000	1,734,317
	Overtime.....	(1) 2,000	5,000	4,593
A	Professional and special services.....	(4) 74,500	54,000	47,995
	Travelling expenses—Staff.....	(5) 59,300	46,000	41,704
	Freight, express and cartage.....	(6) 11,400	16,700	15,930
	Postage.....	(7) 2,000	2,000	2,000
	Telephones and telegrams.....	(8) 8,900	12,000	11,353
	Educational and informational publications.....	(9) 197,000	184,500	166,372
	Educational and informational material other than publications.....	(10) 12,500	17,100	14,238
	Office stationery, supplies, equipment and furnishings....	(11) 19,050	29,250	26,565
	Materials and supplies.....	(12) 251,200	253,600	251,781
	Repairs and upkeep of buildings and works.....	(14) 3,000	7,300	7,064
	Rental of buildings.....	(15) 56,600	56,650	56,650
	Acquisition of equipment.....	(16) 7,450	6,600	6,589
	Repairs and upkeep of equipment.....	(17) 8,400	2,200	1,936
	Rental of equipment.....	(18)	280	267
	Municipal or public utility services.....	(19) 8,200		

		Estimates	Allotments	Expenditures
Travelling expenses—Other than staff.....	(22)	31,500	18,900	15,970
Sundries.....	(22)	3,700	4,020	2,813
		2,551,700	2,456,100	2,408,137
Less—Amounts recoverable for prosthetic services.....	(34)	1,164,600	1,164,600	1,176,579
		\$ 1,387,100	\$ 1,291 500	\$ 1,231,558

This sub-vote was provided for the cost of consultant and advisory services in a number of fields of public health, as well as specialized assistance to the provinces.

A Payments by services with individual payments of \$2,000 or over were:

Medical fees (fee for service basis) \$9,548.

Medical fees (specialists or consultants on half day basis) \$18,660—J Bellemare Quebec \$4,960, N Drouin Quebec \$3,960, R F Dunne Quebec \$4,120, A B McCarter Edmonton \$2,040, A Rioux Quebec \$3,580.

A distribution of expenditures by services follows:

Child and maternal health.....				181,850
Dental health.....				116,667
Epidemiology.....				151,329
Medical rehabilitation consultant.....				104,529
Medical rehabilitation blindness prevention.....				17,400
Medical rehabilitation disability assessment disabled.....				66,561
Mental health.....				141,062
Nursing advisory.....				14,225
Nutrition.....				98,487
Prosthetic services.....				339,448
				<u>\$ 1,231,558</u>

Health services, including assistance to the provinces—Laboratory and advisory services

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	3,134,000	3,157,500	3,154,548
Overtime.....	(1)	20,000	45,000	44,330
Allowances.....	(2)		710	705
A Professional and special services.....	(4)	105,500	92,500	91,492
Travelling expenses—Staff.....	(5)	190,800	157,300	153,706
Freight, express and cartage.....	(6)	13,000	13,800	13,459
Postage.....	(7)	4,200	4,200	4,172
Telephones and telegrams.....	(8)	21,600	36,000	35,341
Educational and informational publications.....	(9)	29,800	28,800	25,305
Office stationery, supplies, equipment and furnishings....	(11)	89,500	98,500	94,092
Laboratory materials and supplies.....	(12)	461,000	486,400	458,234
Rental of buildings.....	(15)	400	400	378
Repairs and upkeep of equipment.....	(17)	19,200	19,200	17,384
Rental of boats.....	(18)	5,500	2,000	1,768
Travelling expenses—Advisory board members and others	(22)	17,500	8,500	6,732
Laundry and other sundry items.....	(22)	21,300	18,800	17,659
		<u>\$ 4,133,300</u>	<u>\$ 4,169,610</u>	<u>\$ 4,119,305</u>

This sub-vote was provided for the cost of:

(a) the laboratory of hygiene which provides services in connection with investigation and research into public health problems of national and international importance and also provides consultative services to the provincial departments of health, World Health Organization, British Pharmacopoeia and others;

(b) the public health engineering division which is responsible from a public health viewpoint for the supervision of public transportation facilities operating in international and interprovincial traffic, federal properties including

96763—30

Vote 6 Construction or acquisition of buildings, works, land and equipment . . .	921,200
Expenditures	\$ 757,211

Laboratory and advisory services

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or acquisition of buildings and works	(13)	150,000		
Acquisition of equipment	(16)	771,200	821,200	757,211
Unallotted			100,000	
		<u>\$ 921,200</u>	<u>\$ 921,200</u>	<u>\$ 757,211</u>

This vote was provided for the construction or acquisition of buildings, works, land and equipment for the laboratory and advisory services which is composed of four divisions: laboratory of hygiene, public health engineering, occupational health and radiation protection.

HEALTH INSURANCE AND RESOURCES

Vote 8 Administration, operation and maintenance, including grants as detailed in the estimates	1,412,500
Vote 8a	182,000
	1,594,500
Expenditures	\$ 1,292,249

Health insurance and resources—Administration, operation and maintenance

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages	(1)	860,000	750,000	671,419
Overtime	(1)	1,000	1,000	242
A Professional and special services	(4)	151,000	151,000	99,480
Travelling expenses—Staff	(5)	72,000	72,000	61,463
Freight, express and cartage	(6)	1,550	1,550	86
Telephones and telegrams	(8)	9,800	9,800	8,760
Educational and informational publications	(9)	14,000	10,000	4,038
Educational and informational materials other than publications	(10)	16,000	20,000	19,122
Office stationery, supplies, equipment and furnishings . . .	(11)	36,250	46,250	35,252
Materials and supplies	(12)	700	700	60
Travelling expenses—Other than staff	(22)	43,500	43,500	17,596
Sundries	(22)	4,200	4,200	3,891
Unallotted			100,000	
		<u>\$ 1,210,000</u>	<u>\$ 1,210,000</u>	<u>\$ 921,409</u>

This sub-vote was provided for the costs of administering the Health Insurance and Resources Branch. The Branch was created, effective January 1, 1966, to render technical and financial assistance under the following existing and proposed programs: general health grants, hospital construction grants, hospital insurance and diagnostic services, health resources and medical care.

A Payments by services with individual payments of \$2,000 or over were:

Technical services \$72,250 -Association of Canada Medical College Ottawa \$25,000, Canadian Physiotherapy Association Toronto \$10,000, Canadian Public Health Association Toronto \$11,000, College of General Practice of Canada Toronto \$11,250, Royal College of Physicians and Surgeons of Canada Ottawa \$15,000.

Grants to Health Organizations as detailed in the Estimates

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Canadian mental health association.....	25,000	25,000	25,000
Health league of Canada.....	15,000	15,000	15,000
Canadian public health association.....	7,500	7,500	7,500
Canadian tuberculosis association.....	20,000	20,000	20,000
Victorian order of nurses.....	20,000	20,000	20,000
St John Ambulance association.....	20,000	20,000	20,000
Canadian red cross society.....	10,000	10,000	10,000
Canadian paraplegic association.....	15,000	15,000	15,000
Canadian foundation on alcoholism.....	15,000	15,000	15,000
Traffic injury research foundation.....	25,000	25,000	25,000
Canadian pharmaceutical association.....	10,000	10,000	3,500
Canadian association of physical medicine and rehabilitation..	5,000	5,000	5,000
Canadian academy of allergy.....	10,000	10,000	10,000
Canadian cystic fibrosis foundation.....	5,000	5,000	5,000
Grant to narcotic addiction foundation of British Columbia in accordance with terms and conditions to be approved by Treasury Board.....	182,000	182,000	174,840
(20)	\$ 384,500	\$ 384,500	\$ 370,840
Total Vote 8.....	\$ 1,594,500	\$ 1,594,500	\$ 1,292,249

Vote 10 To authorize general health grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council, including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$40,817,720.....

31,528,000
\$ 29,630,277

Expenditures.....

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Assistance to the provinces, the Northwest Territories and the Yukon Territory within the fields and under the terms set out hereunder:			
A General public health grant to assist in extending and improving health services;			
B Tuberculosis control grant to assist in an extended program for the prevention and treatment of tuberculosis, including rehabilitation and free treatment;			
C Mental health grant to assist in an extended program for the prevention and treatment of mental illness, including rehabilitation and free treatment;			
D Professional training grant to assist in an extended program for the training of health and hospital personnel;			
E Cancer control grant to assist in an approved program for the detection and treatment of cancer, with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			
F Medical rehabilitation and crippled children grant to assist in an approved program, including the prevention and treatment of crippling conditions in children and adults with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
G Child and maternal health grant to assist in an accelerated and intensified program for the improvement of maternity, infant and child care;			
H Public health research grant to assist in stimulating and developing public health research and the conduct of surveys and studies;			
And to be allocated to the provinces, the Northwest Territories and the Yukon Territory, as follows:			
Public health research grant (not allocated to specific provinces).....	4,581,370	4,581,370	4,090,326
General public health grant (portion not allocated to specific provinces).....	300,000	300,000	249,161
Other health grants—			
Newfoundland.....	1,099,699	1,099,699	1,020,072
Nova Scotia.....	1,496,592	1,496,592	1,496,592
Prince Edward Island.....	386,672	386,672	386,672
New Brunswick.....	1,272,719	1,272,719	1,263,967
Quebec.....	10,198,668	10,198,668	531,915
Ontario.....	11,719,280	11,719,280	11,177,758
Manitoba.....	1,825,570	1,825,570	1,806,100
Saskatchewan.....	1,806,237	1,806,237	1,642,653
Alberta.....	2,673,506	2,673,506	2,530,861
British Columbia.....	3,311,960	3,311,960	3,288,901
Northwest Territories.....	92,234	92,234	92,234
Yukon Territory.....	53,213	53,213	53,065
Total, general health grants.....	40,817,720	40,817,720	29,630,277
Less—Estimated amount required for commitments to fall due during the fiscal year in accordance with the general health grants detailed above but not required for payments estimated at \$8,315,174 to the Province of Quebec which will be made in accordance with the agreements reached under the Established Programs (Interim Arrangements) Act and \$974,546 to other provinces.....	9,289,720	9,289,720	
Unallotted.....		600,000	
Total, general health grants..... (30) \$31,528,000		\$30,928,000	\$29,630,277

These grants were established in 1948-49 as a step in the development of adequate health services for the people of Canada. Grants are available to the provinces upon terms and conditions approved by the Governor in Council and upon certification by the Minister that a province has agreed thereto. General conditions which apply to all grants are that the projects may be submitted as part of a satisfactory provincial plan or program for the development of the relevant health services, and that the province undertakes to (a) expend the moneys received out of its share of the grant for the development of the approved plan or program; (b) furnish from time to time, reports and statements of the expenditure to the Minister covering the development of the plan or program; (c) refund unexpended moneys on completion of any project or at the end of the fiscal year, whichever is earlier; and (d) maintain adequate records and accounts. Payment of grants is based on the submission of audited claims for reimbursement of expenditures made by provincial governments.

A tabular statement showing the amounts paid and the amounts available to the provinces in the current fiscal year follows:

STATEMENT OF PAYMENTS OF GENERAL

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec	Ontario
	\$	\$	\$	\$	\$	\$
A General public health.....	398,200 <i>401,338</i>	694,964 <i>694,964</i>	185,330 <i>185,330</i>	590,845 <i>590,845</i>	254,519 <i>4,596,675</i>	6,286,839 <i>6,597,732</i>
Special allocation for extension of training facilities and resources.....					128,984	120,177
B Tuberculosis control.....	138,361 <i>148,538</i>	77,334 <i>77,334</i>	19,718 <i>19,718</i>	67,634 <i>67,634</i>	155,000 <i>730,680</i>	663,077 <i>725,883</i>
C Mental health.....	147,231 <i>196,316</i>	360,495 <i>360,495</i>	122,491 <i>122,491</i>	306,159 <i>306,159</i>	<i>2,396,692</i>	2,784,575 <i>2,866,930</i>
D Professional training.....	160,929 <i>167,869</i>	140,795 <i>140,795</i>	17,595 <i>17,595</i>	60,682 <i>69,434</i>	<i>859,594</i>	386,417 <i>413,583</i>
E Cancer control.....	3,980 <i>4,640</i>	59,152 <i>59,152</i>	16,413 <i>16,413</i>	67,287 <i>67,287</i>	<i>425,000</i>	636,194 <i>639,975</i>
F Public health research.....	52,721	181,431	24,455	31,075	787,534	1,548,220
G Medical rehabilitation and crippled children.....	95,765 <i>97,526</i>	92,921 <i>92,921</i>	11,849 <i>11,849</i>	97,564 <i>97,564</i>	<i>616,875</i>	146,154 <i>197,921</i>
H Child and maternal health....	75,606 <i>83,472</i>	70,931 <i>70,931</i>	13,276 <i>13,276</i>	73,796 <i>73,796</i>	122,396 <i>573,152</i>	274,502 <i>277,256</i>
Special provision applicable to the Northwest Territories and Yukon Territory—Other health grants.....						
	1,072,793 <i>1,099,699</i>	1,678,023 <i>1,496,592</i>	411,127 <i>386,672</i>	1,295,042 <i>1,272,719</i>	1,448,433 <i>10,198,668</i>	12,846,155 <i>11,719,280</i>

NOTE: Payments to Province of Quebec, except for public health research and demonstration projects, to be dealt with under provisions of the Federal Provincial Fiscal Arrangements Act, 1967.

Amounts in italics represent the maximum amounts which were available to each province.

HEALTH GRANTS TO PROVINCES DURING 1967-68

Manitoba	Saskat- chewan	Alberta	British Columbia	Northwest Territories	Yukon Territory	Unallocated	Total
\$	\$	\$	\$	\$	\$	\$	\$
994,661 1,004,787	816,121 846,836	1,246,089 1,246,089	1,677,356 1,679,662	92,234 .....	.....	.....	13,237,158 17,844,258
.....
.....	.....	.....	.....	.....	.....	300,000	249,161 300,000
88,730 90,000	77,555 77,555	117,579 117,579	158,340 158,340	.....	17,920	.....	1,581,248 2,213,261
435,755 439,070	357,097 439,754	648,112 648,112	798,088 810,714	.....	35,145	.....	5,995,148 8,586,733
80,488 84,188	87,298 100,430	178,598 188,774	131,108 134,500	.....	.....	.....	1,243,910 2,176,762
.....	97,164 97,164	143,761 143,761	180,125 180,125	.....	.....	.....	1,204,076 1,633,517
502,774	300,406	161,405	493,723	6,582 .....	.....	4,581,370	4,090,326 4,581,370
126,624 126,624	120,820 143,231	75,832 174,455	268,380 270,038	.....	.....	.....	1,035,909 1,829,004
79,842 80,901	86,598 101,267	120,890 154,736	75,504 78,581	.....	.....	.....	993,341 1,507,368
.....
.....	.....	.....	.....	92,234	53,213	.....	145,447
2,308,874 1,825,570	1,943,059 1,806,237	2,692,266 2,673,506	3,782,624 3,311,960	98,816 92,234	53,065 53,213	4,881,370	29,630,277 40,817,720

Vote 15 To authorize hospital construction grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$29,706,601.....

20,000,000
\$16,401,663

Expenditures.....

	Estimates	Allotments	Expenditures
Assistance to the provinces, the Northwest Territories and the Yukon Territory within the fields and under the terms set out hereunder:			
Hospital construction grants to assist the provinces in the provision of adequate accommodation for hospital and health services to be distributed on the following bases: \$2,000 per bed for hospital beds or bed equivalents in the case of health facilities; and \$750 per bed for living quarters for nurses and interns; and for assistance in renovations of hospital and health facilities which shall not exceed in any case an amount determined according to the foregoing bases or one-third of the total cost, whichever is less; in all cases the provinces to match or exceed the federal contribution which shall in no case exceed one-third of the actual total cost. (Grant consists of \$20,367,320 being the annual allocation and of a revote of \$9,339,281 for unclaimed allocations since April 1, 1953);			
And to be allocated to the provinces, the Northwest Territories and the Yukon Territory, as follows:			
Newfoundland.....	913,607	913,607	530,303
Nova Scotia.....	833,961	833,961	646,925
Prince Edward Island.....	237,925	237,925	14,504
New Brunswick.....	2,099,043	2,099,043	256,427
Quebec.....	8,311,882	8,311,882	2,445,491
Ontario.....	7,116,967	7,116,967	6,930,238
Manitoba.....	1,377,146	1,377,146	739,411
Saskatchewan.....	2,066,626	2,066,626	942,128
Alberta.....	1,500,151	1,500,151	1,496,935
British Columbia.....	4,836,865	4 836,865	2,357,421
Northwest Territories.....	222,389	222,389	41,880
Yukon Territory.....	190,039	190,039	
Total, hospital construction grants.....	29,706,601	29,706,601	16,401,663
Less—Estimated amount required for commitments to fall due during the fiscal year in accordance with the hospital construction grants detailed above, but not required for actual expenditure during that year.....	9,706,601	9,706,601	
Unallotted.....		1,600,000	
Total, hospital construction grants.....(30)	\$20,000,000	\$18,400,000	\$16,401,663

NOTE—The amounts of the revotes of the hospital construction grants, as specified in the details of the estimates, were calculated before all payments to the provinces in respect of the fiscal year 1966-67 were known. Payment in respect of that year to the provinces of Newfoundland, Prince Edward Island, Saskatchewan, Alberta, and Northwest Territories was higher than estimated, and consequently, the amount of the revotes available to these provinces was overstated as follows:

	Estimates	Overestimate of revote	*Net amount available for commitment
Newfoundland.....	913,607	360,672	552,935
Prince Edward Island.....	237,925	85,335	152,590
Saskatchewan.....	2,066,626	43,880	2,022,746
Alberta.....	1,500,151	3,199	1,496,952
Northwest Territories.....	222,389	66,493	155,896
	\$ 4,940,698	\$ 559,579	\$ 4,381,119

*Net amount only was made available to the provinces for commitment.

The following are the payments of hospital construction grants to provinces in the current fiscal year, the maximum amounts available in the year and the net cumulative payments from the inception of the policy to the close of the year:

	Payments current year	Maximum amounts available	Net cumulative payments
Newfoundland.....	530,303	552,935	6,692,429
Nova Scotia.....	646,925	833,961	11,114,937
Prince Edward Island.....	14,504	152,590	1,627,276
New Brunswick.....	256,427	2,099,043	7,963,406
Quebec.....	2,445,491	8,311,882	72,421,078
Ontario.....	6,930,238	7,116,967	95,738,563
Manitoba.....	739,411	1,377,146	13,820,368
Saskatchewan.....	942,128	2,022,746	14,610,679
Alberta.....	1,496,935	1,496,952	20,581,585
British Columbia.....	2,357,421	4,836,865	21,634,055
Northwest Territories.....	41,880	155,896	265,896
Yukon Territory.....		190,039	23,855
	<u>\$16,401,663</u>	<u>\$29,147,022*</u>	<u>\$266,494,127</u>
*Total, hospital construction grants as per estimates.....			29,706,601
Deduct: overestimate of revotes.....			559,579
Total amount available to provinces.....			<u>\$29,147,022</u>

Contributions to the provinces pursuant to the Health Resources Fund Act, c.42, 1966 (30) \$ 32,645,058

This act provides for the establishment of a health resources fund of \$500,000,000 available from January 1, 1966 to December 31, 1980, to assist provinces in the acquisition, construction and renovation of health training facilities and research institutions, up to 50 per cent of the reasonable cost of approved projects, a health training facility being a school, hospital or other institution, or any portion thereof, for the training of persons in the health profession or in occupations associated with the health professions, or the conducting of research in health fields, but not residential accommodation.

Where a project is submitted jointly by the four maritime provinces an additional contribution may be made to the province or provinces concerned, not exceeding \$25,000,000 in total.

The following payments were made to provinces in the current fiscal year:

Newfoundland.....	76,798
Nova Scotia.....	8,579,265*
Prince Edward Island.....	140,697
New Brunswick.....	1,183,027
Quebec.....	9,765,785
Ontario.....	8,607,935
Manitoba.....	495,474
Saskatchewan.....	100,054
Alberta.....	1,633,861
British Columbia.....	2,062,162
	<u>\$ 32,645,058</u>

*Including an additional contribution of \$3,362,659 pertaining to a joint maritime project located in Nova Scotia.

HEALTH RESOURCES FUND—1967-68

Province	Allocation under Act	Approvals	Free balance	Payments	Unliquidated commitments
	\$	\$	\$	\$	\$
Newfoundland.....	7,395,438	180,000	7,215,438	113,721*	66,279
Nova Scotia.....	11,332,154	10,751,739	580,415	6,000,953*	4,750,786
Prince Edward Island.....	1,626,815	323,344	1,303,471	202,236*	121,108
New Brunswick.....	9,244,942	2,166,085	7,078,857	1,490,724*	675,361
Quebec.....	86,648,209	18,836,374	67,811,835	10,303,805	8,532,569
Ontario.....	104,335,424	28,378,500	75,956,924	8,607,935	19,770,565
Manitoba.....	14,435,250	753,091	13,682,159	495,474	257,617
Saskatchewan.....	14,319,506	136,758	14,182,748	100,054	36,704
Alberta.....	21,931,728	5,791,553	16,140,175	1,633,861	4,157,692
British Columbia.....	28,084,215	6,602,359	21,481,856	4,443,173	2,159,186
Northwest Territory.....	430,749	.....	430,749	.....	.....
Yukon Territory.....	215,570	.....	215,570	.....	.....
Total.....	300,000,000	73,919,803	226,080,197	33,391,936	40,527,867
Additional allocation to Atlantic provinces.....	25,000,000	7,310,584	17,689,416	3,957,912*	3,352,672
For later allocation by Governor- in-Council.....	175,000,000	.....	175,000,000	.....	.....
Total fund.....	500,000,000	81,230,387	418,769,613	37,349,848	43,880,539
Payments in 1966-67.....	.....	.....	.....	4,704,790	.....
Payments in 1967-68.....	.....	.....	.....	32,645,058	.....

*When two or more provinces contribute from their per capita allocation of the \$300,000,000 portion to a regional project located in one of the provinces, the federal contributions are charged against each of the contributing provinces while payment is made to the province where the project is located. The amounts shown as "payments" in the above table represent the allocation to the four maritime provinces and to the Atlantic portion of the fund, of payments made to three provinces only.

	Allocation of payments to provinces	Payments made to provinces
	\$	\$
Newfoundland.....	113,721	
Nova Scotia.....	6,000,953	10,931,934
Prince Edward Island.....	202,236	19,049
New Brunswick.....	1,490,724	814,563
Atlantic provinces portion.....	3,957,912	
Total.....	11,765,546	11,765,546

Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act, c. 28, 1956-57, as amended..... (30) \$ 468,611,390

The act authorizes the Minister, with the approval of the Governor in Council, to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of insured hospital and diagnostic services incurred by the province. Agreements have been made with all the provinces and the territories.

The act provides that Canada's contribution shall be paid in respect of each calendar year and that the amount of the contribution to each province is to be based on a formula which gives consideration to (a) the per capita costs of in-patient services in Canada; (b) the per capita cost of in-patient services in the province; (c) the cost of out-patient services in the province; (d) the proportion of the population of the province entitled to insured services, and (e) the proportion of the year during which an agreement existed. A formula, similar in effect, is prescribed by the regulations for the calculation of monthly advances on account of contributions.

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS TO PROVINCES AND TERRITORIES
FROM INCEPTION OF PROGRAM TO CLOSE OF 1967-68

	1958-59 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland...	35,116,174	9,623,951	11,649,658	13,069,719	15,526,332	84,985,834
Nova Scotia.....	59,898,461	15,902,172	18,078,039	20,513,639	23,974,582	138,366,893
Prince Edward Island.....	6,436,244	2,102,586	2,436,077	2,732,006	3,352,459	17,059,372
New Brunswick..	45,542,612	13,750,896	14,919,440	16,678,360	19,491,305	110,382,613
Quebec.....	289,521,781	128,158,682	26,860,197 Cr.	4,029,615	.....	394,849,881
Ontario.....	532,159,360	151,477,498	171,899,251	194,692,978	234,845,620	1,285,074,707
Manitoba.....	83,781,739	20,947,877	23,131,485	26,393,723	30,614,117	184,868,941
Saskatchewan....	91,806,638	23,526,106	25,868,645	28,403,268	32,296,237	201,900,894
Alberta.....	115,205,044	31,447,964	36,859,945	41,942,604	49,767,411	275,222,968
British Columbia.	145,117,665	36,057,502	40,545,529	47,821,289	57,415,946	326,957,931
Northwest Terri- tories.....	1,760,385	579,608	721,748	767,683	935,144	4,764,568
Yukon Territory.	1,124,430	307,578	356,798	345,499	392,237	2,526,542
Total.....	1,407,470,533	433,882,420	319,606,418	397,390,383	468,611,390	3,026,961,144

Vote 17 Amount to be credited to the hospital insurance supplementary fund established by National Health and Welfare Vote 17a, Appropriation Act No. 9, 1966, for payments in respect of the cost of insured services incurred by a person who, through no fault of his own, ceased to be eligible for and entitled to insured services under the Hospital Insurance and Diagnostic Services Act.....

\$ 20,000

Expenditures.....

(20) nil

MEDICAL SERVICES

Vote 20 Administration, operation and maintenance including authority to make recoverable advances in amounts not exceeding in the aggregate the total of all amounts to be paid by the governments of provinces and territories under agreements to be entered on terms approved by the Governor in Council with such governments in respect of health assistance to persons residing on Indian reserves other than Indians and to residents of the territories other than Indians and Eskimos.....

37,540,000

Vote 20c.....

2,450,000

39,990,000

Expenditures.....

\$39,922,905

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	16,419,000	16,254,697	16,246,603
Overtime.....	(1)	150,000	173,520	172,030
Allowances.....	(2)	1,100,000	1,104,262	1,102,538
A Hospital, doctors' and other professional and special services.....	(4)	12,440,000	12,853,583	12,831,615
Travelling expenses—Staff.....	(5)	1,040,000	948,840	938,442
Freight, express and cartage.....	(6)	112,000	120,883	120,694
Postage.....	(7)	41,000	41,112	40,964
Telephones and telegrams.....	(8)	256,000	266,200	265,401
Educational and informational publications.....	(9)	50,000	26,219	26,218
Educational and informational material other than publications.....	(10)	20,000	8,256	6,525

		Estimates	Allotments	Expenditures
Office stationery, supplies, equipment and furnishings...	(11)	257,000	254,068	253,864
Hospital, medical and other materials and supplies.....	(12)	4,232,000	4,293,326	4,282,696
Repairs and upkeep of buildings and works.....	(14)	270,000	259,771	258,449
Rental of buildings and works.....	(15)	303,000	161,249	158,598
Repairs and upkeep of equipment.....	(17)	167,000	145,880	145,776
Municipal or public utility services.....	(19)	910,000	913,224	910,640
B Transportation of patients and travelling expenses other than staff.....	(22)	1,865,000	1,895,900	1,893,561
C Laundry and other sundry items.....	(22)	358,000	269,010	268,291
		<u>\$39,990,000</u>	<u>\$39,990 000</u>	<u>\$39,922,905</u>

This vote includes provision for the cost of:

(a) Indian and northern health services which provided treatment and preventive medical care for the Indian and Eskimo population of Canada and was responsible for operation of 15 hospitals, 46 nursing stations and 83 other health centres and clinics. A statement of expenditures by hospitals is shown after the comments.

(b) Administration of the Quarantine and Leprosy Acts including the maintenance of quarantine facilities, the medical inspection of incoming and outgoing traffic by land, sea and air; the treatment of lepers and surveillance of contacts and suspected persons.

(c) Immigration medical services including the medical examination of immigrants overseas, the medical examination and treatment of immigrants and alien non-immigrants in Canada and the provision of medical advice to the Department of Manpower and Immigration. The European section of these services has its headquarters in London, England and offices in 7 centres in the United Kingdom and in 15 centres on the Continent of Europe and one centre in Asia. In addition immigrants may be examined by local medical officers appointed in certain areas in the British Isles, Eire, Austria, Norway, Finland, France, Denmark, Spain, Sweden, Malta Portugal, India, and Pakistan.

(d) Sick mariners treatment services comprising the medical and surgical care and other treatment including nursing, hospitalization for those not covered by provincial health insurance and drugs as required, to crew members of vessels which pay tonnage duties as provided by Part V of the Canada Shipping Act. No revenue was collected from government vessels. Additional services in special cases included the transportation of patients from small centres to larger cities for specialized forms of treatment and for the burial of indigent persons who die while under treatment.

(e) Public service health services, including the certification of medical fitness of entrants appointed to the government service by the Public Service Commission, general supervision of the health of civil servants, physical examination and necessary immunization of members of the Foreign Service and their dependents on assignment abroad and special medical investigations and studies relating to health matters. The aim of the program is the control of disease by the exercise of preventive measures, including the provision of emergency medical care, the operation of clinics, and the distribution of educational material.

(f) Civil aviation medicine services including the administration of physical standards for aviation personnel licenced by the Department of Transport, medical advice on all matter pertaining to the safety, health and comfort of aircrew, ground crew and passengers in relation to flight and the study of the progress and recent advances in the field of aviation medicine particularly as it applies to civil aviation in Canada.

Revenue arising from the above expenditures amounted to \$6,021,319 and consisted of *Privileges, licences and permits* \$283,446—rentals \$283,446; *Proceeds from sales* \$249,839—handicrafts \$30,324, meals \$219,369, publications \$146; *Services and service fees* \$5,480,858—glasses and dentures for Indians and Eskimos \$10,089, hospitalization (other than Indians) \$1,288,515, professional services including out-patient care \$101,444, receipts re public health services \$506,758, reimbursement by provinces in connection with hospital plans for treatment of Indians in Federal Government hospitals \$2,783,831, tonnage duties \$731,682, sundries \$58,539; *Miscellaneous* \$7,176—fines and forfeitures \$427, sundries \$6,749.

Expenditures included an ex-gratia payment of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for loss of moneys removed, through theft, from the office safe of Whitehorse General Hospital.		
J Hager.....	P.C. 1967-14/1336 July 12, 1967	\$ 170

A Payments by services with individual payments of \$2,000 or over were:

Dentists and dental surgeons \$309,057—D R Allen Port Elgin Ont \$2,625, J Andrus North Battleford Sask \$3,101, J Andrus and L Harder North Battleford Sask \$15,760, W A Armstrong Kamloops B C \$2,325, G E Barker Banff Alta \$2,058, F M Bourassa Regina \$6,489, T Bradley Nanaimo B C \$3,146, I D Calder Yellowknife N W T \$8,021, D D Didow Elk Point Que \$20,409, D J Fietz Merritt B C \$4,220, B Friesen Fort Smith N W T \$7,410, E J Gaudet Prince Albert Sask \$9,980, N Godfrey Prince Albert Sask \$2,710, S P Greep Calgary Alta \$3,592, J A Haiden Biggar Sask \$8,404, W F Hancock Fort Qu'Appelle Sask \$9,719, O M Heschuk Dauphin Man \$2,023, D C Hicks Kamloops B C \$2,136, A Jamieson Turtleford Sask \$5,517, D R Jeschke Grenfell Sask \$4,977, L H Kahane Winnipeg \$25,989, D K Kalra Ashcroft B C \$13,469, G Karvelles Edmonton \$2,171, M W Knechtel Calgary Alta \$7,176, P J Kuling Canora Sask \$13,945, N Laframboise Cornwall Ont \$4,713, D N Lawton St Paul Alta \$8,365, J S Lynch Montreal \$6,453, J E MacDiarmid Regina \$9,002, D J McLeod Vancouver \$4,748, L G Mandin St Paul Alta \$11,484, L F Matthews Swan River Man \$4,389, V E Mose Vancouver \$3,006, G Olsen Hay River N W T \$4,069, V A Petro Regina \$4,783, J K Philp Duncan B C \$3,459, A R Proctor Victoria \$2,723, C S Robertson Dauphin Man \$2,850, G R Sandercock Peace River Man \$2,281, E F Smith Regina \$3,764, D Snashall Calgary Alta \$3,335, D K Stratton Mission City B C \$2,073, R A Tratch Rostern Sask \$4,891, A G Verchere Ladysmith B C \$3,240, K C Walters Ocean Falls B C \$4,388, C M Weicker Regina \$9,527, G W Whitaker Kenora Ont \$7,331, R L Wood Pine Falls Man \$4,907, F W Zens Port Alberni B C \$5,904.

Hospital insurance premiums \$746,543—Manitoba Hospital Services Commission Winnipeg \$275,757, Ontario Hospital Services Commission Toronto \$470,786.

Medical care plans \$452,549—Physicians Services Inc Toronto \$125,414, Saskatchewan Hospital Fund Trust Account Regina \$319,208, Windsor Medical Services Inc Windsor Ont \$7,927.

Medical services, consultants and specialists, on one half day basis \$62,496—C S Allen Vancouver \$6,760, J Calder Edmonton \$6,844, R D Coddington Vancouver \$5,120, W E Crysler Brantford Ont \$2,440, A M Edwards Edmonton \$3,924, S Hanson Edmonton \$11,000, F A Herbert Edmonton \$4,308, A D MacPherson Edmonton \$3,824, H Meltzer Edmonton \$7,020, Roger & Fraser Ottawa \$11,256.

Medical services, general practitioners on one half day basis \$102,210—R D Coddington Vancouver \$2,080, G Gagnon Montreal \$3,760, B A Graham Edmonton \$2,440, A Hakstian Vancouver \$10,000, I Hughes Toronto \$3,990, E Hutchinson Edmonton \$6,040, F King Toronto \$2,700, R R Laird Vancouver \$2,320, M A MacGregor Edmonton \$3,700, M Mathieu Montreal \$3,120, A Matthews & Assoc Fort Qu'Appelle Sask \$12,400, McIntyre & Diehl Winnipeg \$2,180, T B McLean Victoria \$4,640, E C Noble Toronto \$3,120, S Prakash New Delhi India \$4,320, J Suero Malton Ont \$4,530, S G Tarangle St Albert Alta \$2,320, J V Teodoro Toronto \$5,470, R Thivierge Montreal \$4,000, Wolfe Gormley & Acheson North Battleford Sask \$19,080.

Medical services, fee for service basis \$1,810,108—H F Acheson North Battleford Sask \$2,343, P B Allen Edmonton \$3,129, C H Andrews and R O Ormerod Prince Albert Sask \$6,557, Armit Crook and Stead Regina \$2,685, D E Arnold Woodstock N B \$4,276, W E Artes Winnipeg \$3,151, J D Atcheson Islington Ont \$3,020, Atwood and Ringwood Williams Lake B C \$7,967, J L Bachand St Joseph du Lac Que \$8,932, J F Bailey Little Current Ont \$2,249, J C Baird Wadena Sask \$5,290, J N Ball Oliver B C \$2,832, J T Balmanno Yarmouth N S \$4,586, D S Barrit Goodsoil Sask \$7,104, G S Battersby Burns Lake B C \$5,868, E Beaulieu Port Alfred Que \$2,159, F C Berlinguet Three Rivers Que \$4,846, M Bishop Kamsack Sask \$9,415, D G Black Digby N S \$2,608, C Blanchette Roberval Que \$2,614, E I Blenkinsop Canwood Sask \$4,702, E Boies Schefferville Que \$10,711, L G Bolduc Senneterre Que \$19,893, A H Boon Birch River Man \$8,106, D A Boon Kamloops B C \$2,039, D Bostock Gladstone Man \$11,916, G Boudreau Cheticamp N S \$2,059, H A Bowler Ladysmith B C \$5,485, D M Boyd Saskatoon Sask \$2,355, R Bradley La Ronge Sask \$13,755, F J Brennan Melville Sask \$6,484, C C Browne and Associates Nanaimo B C \$6,559, J P Bugeaud and B C Brosseau Bonnyville Alta \$9,257, M D Cabatu Fredericton \$3,294, D C Cantelope Lunenburg N S \$8,209, F T Cenaiko Wakaw Sask \$2,919, L R Chasmar Saskatoon Sask \$2,516, W T Chen Prince George B C \$2,319, M Chiasson Terrace B C \$2,164, J P Church Temiscaming Que \$2,497, Clark and Levine Lillooet B C \$7,465, J V Clark Mayo Yukon, \$2,150, M D Clark Lillooet B C \$2,441, A M Clarke Pubnico N S \$2,221, D J Clifford Port Alberni B C \$2,076, J R Corbett Clark's Harbour N S \$2,110, C M Couves Edmonton \$3,263, Covert and Myrholm Hay River N W T \$7,044, E L Covert Hay River N W T \$8,192, C Crete La Tuque Que \$5,462, C D Dalby Barrington Passage N S \$5,288, Depew Gordon and Chen Campbell River B C \$5,797, L Derome Amos Que \$15,476, J Di Gaspari Baie Comeau Que \$3,796, J R Digby Brantford Ont \$3,177, G K Dimock Black's Harbour N B \$2,385, Dobie Taylor Alport McDougall Cunnings and McLurg Regina \$13,656, H L Edwards Birtle Man \$2,439, K N Edwards Lytton B C \$9,024, J P Ellis Brentwood Bay B C \$3,358, J Fahlan Kinistino Sask \$12,236, T C Farrell Corner Brook Nfld \$2,322, A F Ferre Emerson Man \$5,071, H C Fischer 100 Mile House B C \$2,874, R R Francis Edmonton \$3,099, B Freigang Calgary Alta \$2,960, H E Friesen Rostern Sask \$4,913, P W Frobb Vilna Alta \$7,109, J D Gauthier Shippegan N B \$3,375, R L Gendreau Ste-Rose du Lac Man \$8,811, J W Gerrard Saskatoon Sask \$2,939, S Gervais Roberval Que \$3,033, R R Gibbins St Walburg Sask \$4,637, J L Giovannetti Newcastle N B \$5,557, R Godard Amos Que \$2,025, J Gort Edmonton \$2,035, H Graham Paradise Hill Sask \$14,847, I Graham Mission City B C \$3,245, M R Graham Rexton N B \$4,656, J C Gray Uranium City Sask \$7,002, G Griggs Winnipeg \$4,267, J H Grove Ottawa \$8,270, R L Grynoch Fort Macleod Alta \$2,547, D N Guest Long Island N S \$4,767, R R Hamilton Kelvington Sask \$3,911, E J Hanley Edmonton \$4,249, D Hassard Edmonton \$9,673, J V Haver Wynyard Sask \$6,012, R L Hay Rocky Mountain House Alta \$8,223, H B Heese Rostern Sask \$4,438, S Hein Rocky Mountain House Alta \$3,928, G B Helem Port Alberni B C \$2,488, C J V Helliwell Canso N S \$3,013, G K Heydon Chemainus B C \$11,071, R Hicks and G Boyd Terrace B C \$3,378, E Hitchin Edmonton \$2,822,

T J Ho Prince Albert Sask \$2,659, M W Hoffmann Ile a la Crosse Sask \$12,707, P W Hopper Williams Lake B C \$3,385, H G Humes Mission City B C \$3,953, G B Isman Wolsley Sask \$5,957, G Jean Loretteville Que \$5,016, H D Johnston Brantford Ont \$3,221, R Kachan Broadview Sask \$18,533, L Kasza Delaware Ont \$9,974, A R Kempton Leduc Alta \$9,438, H R C Kernohan Lashburn Sask \$3,491, L C Kindree Squamish B C \$4,581, H F King Burns Lake B C \$5,277, R A King Fort Qu'Appelle Sask \$2,079, D Klassen Chilliwack B C \$8,488, C R Knight Saskatoon Sask \$2,792, M Krawetz Bala Ont \$3,576, K Kumar Regina \$2,772, M G Kunkel Saskatoon Sask \$2,508, E Labrie Cap aux Meules Que \$15,099, L V Laevens Kamsack Sask \$18,632, L E K Laflamme Sept Iles Que \$4,210, M Lafleche Senneterre Que \$4,059, A K S Lam Calgary Alta \$4,163, C S Lambert Leoville Sask \$8,321, F Lambert New Richmond Que \$2,612, D Lander Black Diamond Alta \$2,341, J L Lapierre St Constant Que \$9,080, R G Large Prince Rupert B C \$10,714, S S Lazarus Lynn Lake Man \$2,704, D W Leahy Grandview Man \$4,706, J Lealos Saskatoon Sask \$2,403, J T L'Ecuier Maniwaki Que \$18,041, A J Lee Sudbury Ont \$7,173, H C Lee Williams Lake B C \$11,793, R E M Lee Terrace B C \$2,177, J I Leeson Wiarton Ont \$2,398, R Letourneau Campbellton N B \$2,873, J A L'Heureux La Tuque Que \$13,059, P G Lommerse Dunrea Man \$2,306, A H Lower Fort William Ont \$5,787, W J Lucas North Battleford Sask \$3,029, G Mabon Swan Lake Man \$5,260, C S MacDonald Baddeck N S \$4,051, D F MacDonald Yarmouth N S \$2,032, G J Mack Kitimat B C \$3,175, G MacKenzie Strathclair Man \$4,098, M H MacKinnon Woodstock N B \$2,790, W B MacKinnon Winnipeg \$3,519, N J MacLean Inverness N S \$2,362, K R MacNay Wiarton Ont \$3,075, H D MacWilliam Victoria \$2,376, B E Malhomme Birch Hills Sask \$2,405, R W Mallen Edmonton \$27,615, J Mallett West Pubnico N S \$8,916, G M Malone Fort Vermilion Alta \$5,200, A D Mann Burns Lake B C \$6,451, G T Manning Williams Lake B C \$2,783, T L Marfleet Maidstone Sask \$3,715, F Markus Shelburne N S \$3,974, R Martel Hauterive Que \$2,496, R J Martine Meadow Lake Sask \$8,623, R Martineau Duplessis Que \$2,661, B L Mason Biggar Sask \$2,010, C W McCowan Calgary Alta \$2,345, J R McCrimmon Pincher Creek Alta \$2,708, H R McDiarmid Tofino B C \$9,231, D McFadden Saskatoon Sask \$2,541, J McGettigan Kelvington Sask \$2,665, R B McKenzie Newcastle N B \$3,884, H A McLean Esperanza B C \$5,030, A B McLeod Cornwall Ont \$24,678, T J McLister Brentwood Bay B C \$4,068, J A McNally Lethbridge Alta \$2,492, J B McQuay Mindemoya Ont \$6,734, D D Mercer Southampton Ont \$10,264, J R Michaud Spiritwood Sask \$3,969, J D Milne Calgary Alta \$9,476, A Miltins Canmore Alta \$6,195, P H Minc Sault Ste Marie Ont \$16,366, A W Mooney Vanderhoff B C \$18,190, R W Morgan and G E Rasmussen Victoria \$6,592, L Morin Ville Marie Que \$3,454, A Mortellaro Balcarres Sask \$19,516, J H Mowbray Saskatoon Sask \$2,898, E K Murakami Hope B C \$4,235, P Murat Quebec \$9,909, N Nadeau Campbellton N B \$2,198, S J Navin Cassiar B C \$2,214, Neil and Neil Carlyle Sask \$15,702, J W Neville Ladysmith B C \$7,328, A N Newell Brantford Ont \$2,423, J R Nicholson Terrace B C \$2,545, M V Norell Port Alberni B C \$2,235, W A Norman Biggar Sask \$6,588, T Nunan Nokomis Sask \$2,173, J V O'Connell McGregor Man \$4,145, J V O'Brien Baddeck N S \$3,300, M O'Brien Yarmouth N S \$2,930, W C O'Brien Wedgeport N S \$2,213, S L O'Sullivan Emo Ont \$7,544, A Patrick Edmonton \$2,500, L A Patterson and Associates Port Hardy B C \$2,165, G Paulson Lundar Man \$4,134, F Pelletier Chapais, Que \$2,281, M Petitclerc Label sur Quivillon Que \$2,190, A H Phelps Chilliwack B C \$2,824, H J Pickup Alert Bay B C \$15,736, G Poulin Havre St Pierre Que \$10,157, Powell and O'Donoghue Yellowknife N W T \$35,834, A Rahman Fort Vermilion Alta \$5,734, G E Rasmussen Victoria \$3,771, E D Rathbone Fort William Ont \$6,611, R L Reeves Eganville Ont \$3,614, B Regaudie Montreal \$3,651, C J Reich Calgary Alta \$35,183, C D Reid Val d'Or Que \$7,399, J B Reid Truro N S \$2,599, Richards and MacGill Turtleford Sask \$11,802, J M Richards Turtleford Sask \$7,195, W Richmond Guysborough N S \$3,713, W G Ritchie Dauphin Man \$2,908, A S Robbins Lockport N S \$3,289, N J Robitaille Espanola Ont \$4,396, L E Ross Ashcroft B C \$6,969, P M Roy Sept Iles Que \$15,901, M St Pierre Campbellton N B \$11,730, L M Samson Hearst Ont \$3,813, E M Savage Cold Lake Alta \$7,796, M Scherz Oak Lake Man \$6,521, J E Schinbein Prince Rupert B C \$2,367, M Scholtz Norquay Sask \$7,823, N E Schweda Edmonton \$17,035, F Scott Loon Lake Sask \$19,060, J R Scratch Cutknife Sask \$3,573, M K B Segu Lestock Sask \$4,848, D Shay Winnipegosis Man \$7,514, D B Sheehan Glen Margaret N S \$5,177, J P Sherin Lakefield Ont \$5,346, W Shydowski Bassano Alta \$5,278, E R Siddall Pine Falls Man \$57,578, P Simard Notre Dame du Nord Que \$3,994, J H B Skinner Hornepayne Ont \$2,236, B G N Smith Inuvik N W T \$3,084, E R Somerleigh Nipigon Ont \$5,652, C M Stafford and M J Gilbert Grenfell Sask \$9,508, E J Stark Saskatoon Sask \$2,188, R B Stark Uranium City Sask \$4,252, P L Steele Balcarres Sask \$8,079, G Steenson Ashern Man \$20,832, L J Stephen Dauphin Man \$2,540, B W Stevens Fort William Ont \$2,073, R C D Stewart Stewiacke N S \$5,575, A P Suiker Kitimat B C \$2,611, G W Sykes Punnihi Sask \$12,630, L Tanguary Port Alfred Que \$2,357, Tardif and Monday Chibougamau Que \$3,245, J Tardif Chibougamau Que \$7,122, D Taschereau Val d'Or Que \$8,399, G M Theodore Swan River Man \$2,774, R Thibault Hauterive Que \$13,281, M Thivierge Port Alfred Que \$4,475, C O Thompson Brantford Ont \$2,370, J V Tilley Cochrane Ont \$3,416, N Todd Chilliwack B C \$6,868, H J Townsend New Glasgow N S \$2,133, J M Tremblay Sorel Que \$3,903, M Vagy Chace B C \$8,799, W Stolk Edmonton \$2,500, R Voisard Montreal \$2,022, G R Walker Sudbury Ont \$5,011, W W Wallingford Beardmore Ont \$3,987, W R Wardill Geraldton Ont \$4,548, M K Weare Smithers B C \$4,453, H W Webster Port Alberni B C \$3,543, J Webster Wadena Sask \$4,132, J A Webster Yarmouth N S \$2,636, G Welch Morris Man \$4,448, T Y Whang Blind River Ont \$8,879, J E Whiting Hazelton B C \$9,743, S Wigby Watson Lake Y T \$8,049, S C Windle and Associates Edmonton \$35,858, R D Wilkins Marathon Ont \$3,741, A M Wilson Barrington Passage N S \$3,653, W J W Wolfe North Battleford Sask \$3,710, F F Wong Rossburn Man \$2,876, Wood and Sibley Rose Valley Sask \$7,247, P J V Woolcott Kitimat B C \$5,989, R D Wright Tisdale Sask \$4,868, L W M Yelland New Westminster B C \$5,863, L D Young Biggar Sask \$3,086, M W M Young Big River Sask \$6,710.

Clinical services \$629,047—Abbott Clinic Winnipeg \$19,755, The Anaesthesia Associates London Ont \$2,830, Associate Medical Centre Taber Alta \$11,090, Associate Medical Clinic Melfort Sask \$7,033, Associate Medical Clinic The Pas Man \$54,084, Associate Medical Clinic Prince Albert Sask \$35,761, Associated Anaesthetists Regina \$6,682, Associated Medical Practitioners Balcarres Sask \$14,467, Baker Clinic Edmonton \$2,920, Baltzan Assoc Medical Clinic Saskatoon Sask \$4,339, Brandon Clinic Brandon Man \$17,397, Brantford Clinic Brantford Ont

\$5,033, Burris Clinic Kamloops B C \$19,849, Calgary Associate Clinic Calgary Alta \$4,061, Cardston Clinic Cardston Alta \$65,012, Carrot River Medical Clinic Carrot River Sask \$11,939, Carruthers Clinic Sarnia Ont \$2,334, Centre Medical de Rouyn Rouyn Que \$2,115, Churchill Medical Clinic Fort Churchill Man \$31,910, Dawson Creek Medical Clinic Dawson Creek B C \$3,597, Dingwall Medical Group Dryden Ont \$6,405, Elk Point Clinic Elk Point Alta \$12,735, Elliot Lake Clinic Elliot Lake Ont \$6,252, Flin Flon Clinic Flin Flon Man \$17,367, Medical Clinic Whitehorse Y T \$52,419, Medical Services Division Bella Coola General Hospital Bella Coola B C \$5,186, Medical Services Division R W Large Memorial Hospital Bella Bella B C \$4,047, Medical Services Division Queen Charlotte City B C \$11,631, Metropolitan Dental Clinic Winnipeg \$6,365, Montmartre Clinic Montmartre Sask \$2,466, Physician Anaesthetic Services Winnipeg \$5,310, Porcupine Medical Clinic Porcupine Plain Sask \$2,084, Portage Medical Services Portage la Prairie Man \$12,863, Port Arthur Clinic Port Arthur Ont \$7,689, Rainy River Clinic Fort Frances Ont \$2,124, Red Lake Medical Group Red Lake Ont \$17,642, Rosther Medical Clinic Rosthern Sask \$9,423, Russell Clinic Russell Man \$4,763, St Jean Clinic St Jean Baptiste Man \$3,280, St Paul Medical Clinic St Paul Alta \$26,697, Service d'O R L O Roberval Que \$3,329, Shellbrook Clinic Shellbrook Sask \$13,308, Valleyview Medical Clinic Valleyview Alta \$5,405, Walker Clinic Fort MacLeod Alta \$14,095, R B White Clinic Penticton B C \$2,851, Whitehorse Dental Clinic Whitehorse Y T \$18,965, Whitehorse Medical Clinic Whitehorse Y T \$7,598, Wolfe Gormely Clinic North Battleford Sask \$4,860, Wrinch Memorial Doctors' Services Hazelton B C \$11,280.

Professional and technical health services \$4,538—J Sugarman Saskatoon Sask \$4,538.

Security services \$22,453—Canadian Corps of Commissioners Ottawa \$22,453.

Payments by service only:

Hospitalization, general \$583,324.

Hospitalization, mental \$1,548,317.

Hospitalization, tubercular \$2,284,384.

Hospitalization, other including custodial care \$189,713.

B *Transportation of patients, etc*—Expenditures included transportation of Indians and Eskimos to and from hospitals and included \$865,212 for air travel.

C The cost of laundry services amounted to \$126,935.

STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF INDIAN
HOSPITALS AND REVENUES FOR THE FISCAL YEAR 1967-68

Name	Rated capacity	Salaries, wages and allowances	Medical and hospital supplies	Food	Fuel	Repairs of buildings and equipment	All other expenditures	Total	Revenues received during the year
		\$	\$	\$	\$	\$	\$	\$	\$
Lady Willingdon Ohsweken Ont.	26	246,188	25,065	9,303	3,423	8,289	12,127	304,395	123,208
Moose Factory Moose Factory Ont.	150	529,604	92,612	98,318	131,457	43,405	586,515	1,481,911	624,719
Sioux Lookout Sioux Lookout Ont.	70	468,009	63,635	47,139	10,973	13,092	113,840	716,688	280,449
Fisher River Fisher River Man.	15	193,784	34,747	15,620	2,900	3,195	16,455	266,701	104,785
Norway House Norway House Man.	38	546,255	93,166	46,380	31,320	27,188	58,095	802,404	272,799
North Battleford North Battleford Sask.	50	294,867	35,176	20,929	4,920	9,381	67,196	432,469	300,132
Qu'Appelle Fort Qu'Appelle Sask.	66	452,505	50,311	24,980	6,833	30,292	43,187	608,158	304,956
Blackfoot Gleichen Alta.	19	129,040	9,530	10,981	2,286	2,757	8,305	162,899	64,597
Blood Cardston Alta.	37	174,515	23,989	15,045	2,633	2,036	18,400	236,668	192,488
Charles Camisell Edmonton Alta.	350	2,522,396	326,346	187,501	26,837	21,805	215,840	3,300,725	986,921
Coqualeetza Sardis B C.	150	776,187	48,198	46,423	11,540	10,906	29,020	922,274	79,115
Miller Bay Prince Rupert B C.	90	667,137	54,879	56,556	20,498	11,176	22,869	833,115	114,823
Frobisher Frobisher Bay N W T.	28	343,279	90,227	99,688	25,080	16,900	218,972	794,146	62,628
Inuvik Inuvik N W T.	100	585,601	86,729	123,920	84,989	5,899	151,921	1,039,059	314,715
Whitehorse Whitehorse Y T.	120	704,912	95,854	54,819	57,349	23,434	83,171	1,019,539	520,889
	1,309	8,634,279	1,130,464	857,602	423,138	229,755	1,645,913	12,921,151	4,347,224

Vote 25 Construction or acquisition of buildings, works, land and equipment including payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities

2,812,000

Expenditures.....

\$ 2,574,381

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions towards the construction of hospitals and related facilities.....	268,000		
Big River Sask — Grant to Big River Union Hospital.....		20,400	20,400
Portage La Prairie Man — Grant to Portage District Hospital.....		15,000	
Queen Charlotte City B C— Grant to Queen Charlotte General Hospital.....		3,100	3,100
Southampton Ont— Grant to Saugeen Memorial Hospital.....		7,500	7,500
Spiritwood Sask— Grant to Spiritwood Union Hospital.....		30,900	30,900
Stony Rapids Sask— Grant to the Province of Saskatchewan.....		2,100	
Thompson Man— Grant to International Nickel Company Hospital.....		386,000	385,137
Turtleford Sask— Grant to Riverside Memorial Union Hospital.....		42,991	42,991
Wollaston Lake Sask— Grant to Department of Education.....		9,543	9,543
	(13) 268,000	517,534	499,571
A Construction or acquisition of buildings and works.....	1,815,000		
Headquarters—Ottawa.....		69,466	61,598
Projects to meet unforeseen urgent construction items at any location in Canada.		69,466	61,598
Alberta region			
Assumption Alta— Purchase and installation of portable health station (own forces).....		2,500	
Cardston Alta— Install an elevator including hoistway.....		62,600	59,885
Edmonton— Construct new Charles Camsell hospital.....		379,000	372,579
Contract (1964-65): McNamara Construction Western Ltd \$6,971,380, expenditure \$367,400 including holdbacks \$74,282, to date \$7,016,590.			
Fort Chipewyan Alta— To install a community water system (T.A.B.).....		11,000	10,690
Gleichen Alta— Purchase and installation of portable health centre (own forces).....		50,000	11,389
Unallotted.....		51,900	
		557,000	454,543

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Central region			
Hodgson Man—			
Construct hospital nurses' residence and two family dwellings.....		16,000	507
Norway House Man—			
Construct a single men's residence (own forces)....		48,000	47,337
Construct an oil-fired incinerator (own forces).....		9,000	8,507
Construct extension to existing garage (own forces)...		7,000	6,985
		80,000	63,336
Northern region			
Aklavik N W T—			
Construct northern nursing station.....		2,300	2,255
Contract (1964-65): Yukon Construction Co Ltd \$32,638, expenditures \$2,255, to date \$32,638 (final).			
Carmacks Y T—			
Purchase and install a portable health station facility (own forces).....		23,000	21,323
Coppermine N W T—			
Construction of a four-bed nursing station with clinic facilities and accommodation for staff nurses....		290,000	283,998
Contract (1967-68): B F Klassen Construction Ltd \$919,616, expenditures \$283,073.			
Fort Franklin N W T—			
Construct a nursing station to replace the 1948 building.....		2,200	2,157
Fort McPherson N W T—			
Construct a nursing station to replace the 1948 building.....		2,000	346
Fort Resolution N W T—			
Install portable building to provide ward space for two-bed ward at existing health station (own forces)		26,500	20,395
Fort Smith N W T—			
Construction of a new clinic building.....		898	898
Hall Lake N W T—			
Construct a two-vehicle garage, install a new forced hot air oil-fired heating system and improvements to electrical system (own forces).....		10,000	9,985
Inuvik N W T—			
Extension to power house and improvement of mechanical facilities.....		218,000	207,853
Contract (1967-68): Poole Construction Ltd \$564,257, expenditures \$204,125 including holdbacks \$40,372.			
Pelly Crossing Y T—			
Purchase and install a portable health station facility (own forces).....		23,000	21,405
Port Burwell N W T—			
Provide a portable health station facility (own forces)		25,000	21,235
Repulse Bay N W T—			
Construct a portable health station facility (own forces).....		25,000	20,312
Resolute Bay N W T—			
Purchase and install a portable health station facility (own forces).....		25,000	19,767
Teslin Y T—			
Construction of health centre (own forces).....		53,000	52,781

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Northern region— <i>Concluded</i>				
Watson Lake Y T—				
Construction of medical officer's residence with clinic attached (own forces).....			55,000	54,165
Unallotted.....			7,102	
			788,000	738,875
Ontario region				
Moose Factory Ont—				
Complete the relocation of laundry and construct new facilities (own forces).....			20,000	19,768
New Osnaburgh Ont—				
Provide a portable health station facility (own forces)			1,000	
			21,000	19,768
Pacific region				
New Aiyansh B C—				
Construct a pre-built health station (own forces)...			13,000	12,952
Terrace B C—				
Construct a health centre with living accommodation (own forces).....			12,000	
			25,000	12,952
Quebec region				
Romaine Que—				
Construct a nursing station complete with basement			60,000	53,583
Sugluk Que—				
Purchase and install portable nursing station (own forces).....			50,000	23,541
			110,000	77,124
Saskatchewan region				
Fort Qu'Appelle Sask—				
Blacktop gravelled area and roadway (own forces)...			8,000	6,256
North Battleford Sask—				
Install a low pressure boiler and electric steam generator (own forces).....			7,000	
			15,000	6,256
		1,815,000	1,665,466	1,434,452
All regions—Less anticipated amount required for commitments but not required for actual expenditure.....				
			100,000	
Total construction or acquisition of building and works.....				
	(13)	1,815,000	1,565,466	1,434,452
B Acquisition of equipment.....				
	(16)	729,000	729,000	640,358
		\$ 2,812,000	\$ 2,812,000	\$ 2,574,381

A Contracts are awarded through the Department of Public Works.

B Consisted of purchase of hospital equipment, \$458,826 and transportation equipment \$181,533.

FOOD AND DRUG SERVICES

Vote 30 Administration, operation and maintenance.....	7,822,000
Expenditures.....	\$ 7,784,373

Total revenue arising from the above expenditures amounted to \$81,583.

Administration of the Food and Drugs and the Proprietary or Patent Medicine Acts

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages.....	\$ 5,615,000			
Transfer from Treasury Board Vote 5 contingencies.....	450,000			
		(1) 6,065,000	6,105,500	6,099,968
Overtime.....		(1) 20,000	23,000	22,897
A Professional and special services.....		(4) 201,000	134,700	132,327
Travelling expenses—Staff.....		(5) 273,500	229,700	227,079
Freight, express and cartage.....		(6) 12,000	10,900	10,899
Postage.....		(7) 5,800	5,800	5,454
Telephones and telegrams.....		(8) 57,000	88,000	87,994
Educational and informational publications.....		(9) 52,000	38,500	28,261
Educational and informational material other than publications.....		(10) 15,000	10,900	8,056
Office stationery, supplies, equipment and furnishings.....		(11) 155,000	159,000	158,100
Laboratory materials and supplies.....		(12) 322,200	334,700	325,077
Repairs and upkeep of laboratory and automotive equipment.....		(17) 28,000	35,500	35,134
Travelling expenses—Other than staff.....		(22) 11,500	5,400	5,370
Sundries.....		(22) 26,000	26,000	25,088
		<u>\$ 7,244,000</u>	<u>\$ 7,207,600</u>	<u>\$ 7,171,704</u>

This sub-vote was provided for the administration and enforcement of the Food and Drugs and the Proprietary or Patent Medicine Acts which were designed to govern and control the safety, purity and quality as well as the labelling and advertising of all foods, drugs, cosmetics and therapeutic devices manufactured or sold in Canada.

Revenue arising from the above expenditures amounted to \$48,451 and consisted of *Privileges, licences and permits* \$4,042—food and drugs \$4,042; *Miscellaneous* \$44,409—fines and forfeitures \$29,016, sundries \$15,393.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$15,431—G Desjardins Quebec \$8,022.

Medical fees, fees for service basis \$23,700—C K Chew Ottawa \$2,100, R Demers Montreal \$3,600, M Fothergill Ottawa \$2,100, J D Horan Vancouver \$4,500, A L Methot Quebec \$4,200, A Miller Montreal \$3,900, J C Spears Toronto \$3,300.

Research services \$27,457—E M Boyd Queens University Kingston Ont \$14,608, Canadian Cannors Ltd Hamilton Ont \$9,637.

Security services \$14,927—Canadian Corps of Commissionaires Ottawa \$14,927.

Administration of the Narcotic Control Act and Part 3 of the Food and Drugs Act (Controlled Drugs)

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages.....	(1) 375,000		343,000	342,782
Overtime.....	(1) 2,000			
A Legal fees, court costs and other services.....	(4) 116,000		212,900	212,270
Travelling expenses—Staff.....	(5) 55,000		38,000	37,349
Telephones and telegrams.....	(8) 2,000		2,000	1,821
Educational and informational publications.....	(9) 4,000		500	475
Office stationery, supplies, equipment and furnishings.....	(11) 22,500		17,500	17,495
Sundries.....	(22) 1,500		500	477
		<u>\$ 578,000</u>	<u>\$ 614,400</u>	<u>\$ 612,669</u>

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
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This sub-vote was provided for the cost of administration of the Narcotic Control Act and part 3 of the Food and Drugs Act, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

Revenue arising from the above expenditures amounted to \$33,132 and consisted of *Privileges, licences and permits* \$12,121—controlled drugs \$12,121; *Miscellaneous* \$21,011—fines and forfeitures \$21,011.

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$167,307—S Breen Winnipeg \$8,032, Cogan and Cogan Ottawa \$5,708, Cox Taylor and Co Victoria \$10,459, H B Heath Nanaimo B C \$2,558, W H Hefferman Vancouver \$62,929, Hogg and Hoolihan Toronto \$2,236, S Hogg Toronto \$2,229, P Lamontagne Montreal \$4,193, J D McAlpine Vancouver \$4,745, McBride Hickey Green McCallum & Mann Hamilton Ont \$4,735, W A Prociuk Saskatoon Sask \$10,040, Prowse Dzenick Grossman & Mousseau Edmonton \$4,080, Prowse Grossman and Mousseau Edmonton \$9,255, Ray Wolfe Connell Lightbody and Reynolds Vancouver \$24,174, Raymond and Honsberger Toronto \$2,674, Whealy A C Toronto \$9,260.

Total Vote 30	\$ 7,822,000	\$ 7,822,000	\$ 7,784,373
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Vote 35 Construction or acquisition of equipment	430,000
Expenditures	(16) \$ 406,866

Consisted of purchases of scientific equipment \$370,887 and transportation equipment \$35,979.

WELFARE SERVICES

Vote 40 Administration, operation and maintenance, including recoverable expenditures on behalf of the Canada pension plan, and grants as detailed in the Estimates	10,103,900
Vote 40c	1
	10,103,901
Expenditures	\$ 8,601,956

Income security directorate—Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and wages	(1) 10,462,000	9,705,200	7,971,645
Overtime	(1) 30,000	80,000	47,652
Allowances	(2)	1,700	1,350
A Professional and special services	(4) 86,000	86,000	77,993
Travelling expenses—Staff	(5) 642,400	624,400	464,488
Freight, express and cartage	(6) 20,500	20,500	15,148
Postage	(7) 338,400	351,400	351,025
Telephones and telegrams	(8) 150,200	150,200	138,608
Educational and informational publications	(9) 186,000	186,000	72,976
Educational and informational material other than publications	(10) 614,801	612,801	446,941
Office stationery, supplies and equipment	(11) 645,000	640,000	517,837
Repairs and upkeep of buildings and works	(14)	5,100	4,395
Expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge	(22) 233,000	233,000	233,000
Travelling expenses—Other than staff	(22) 14,000	14,000	2,594
Sundries	(22) 24,500	24,500	16,677
Unallotted		700,000	
	13,446,801	13,434,801	10,362,329
Less—Amount recoverable from the Canada pension plan account	(34) 4,999,000	4,999,000	3,239,974
	\$ 8,447,801	\$ 8,435,801	\$ 7,122,355

Revenue arising from the above expenditures amounted to \$226 and consisted of *Miscellaneous* \$226—fines and forfeitures \$226.

A Payments by services with individual payments of \$2,000 or over were:

Security services \$55,890—Canadian Corps of Commissionaires Ottawa \$55,890.

A statement of direct administration costs for the combined family allowances, family assistance, youth allowances and old age security programs follows:

	Department of National Health and Welfare	Comptroller of the Treasury	Department of Public Works	Total
Newfoundland.....	165,614	160,283	9,664	335,561
Nova Scotia.....	293,036	243,429	24,126	560,591
Prince Edward Island.....	98,742	49,527	5,880	154,149
New Brunswick.....	199,184	216,296	17,829	433,309
*Quebec.....	1,468,620	1,473,210	141,164	3,082,994
Ontario.....	2,296,788	2,002,693	109,222	4,408,703
Manitoba.....	343,423	250,282	11,518	605,223
Saskatchewan.....	328,163	296,594	25,497	650,254
Alberta.....	441,470	429,659	28,005	899,134
British Columbia.....	561,907	568,719	38,822	1,169,448
Ottawa.....	925,408	121,285		1,046,693
	<u>\$ 7,122,355</u>	<u>\$ 5,811,977</u>	<u>\$ 411,727</u>	<u>\$13,346,059</u>

*No issue of youth allowance made.

The cost of the four programs, apportioned according to the number of cheques issued, follows:

Family allowances.....	8,467,673
Family assistance.....	63,758
Old age security.....	3,744,418
Youth allowances.....	1,070,210
	<u>\$ 13,346,059</u>

Welfare assistance and services directorate—Administration

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	556,000	556,000	499,136
Overtime..... (1)	5,000	5,000	70
Professional and special services..... (4)	25,000	25,000	16,545
Travelling expenses—Staff..... (5)	55,000	55,000	44,284
Telephones and telegrams..... (8)	3,500	5,400	5,208
Educational and informational publications..... (9)	15,000	7,400	2,875
Office stationery, supplies and equipment..... (11)	16,000	16,500	14,419
Travelling expenses—Other than staff..... (22)	3,500	3,500	1,891
Sundries..... (22)	1,000	11,000	6,364
	<u>\$ 680,000</u>	<u>\$ 684,800</u>	<u>\$ 590,792</u>

This sub-vote was provided for the federal administration costs of the Canada Assistance Plan Act, the Old Age Assistance Act, the Unemployment Assistance Act, the Blind Persons Act, the Disabled Persons Act, and the national welfare grants program.

A distribution of expenditures by division follows:

Canada assistance plan.....	504,581
National welfare grants.....	86,211
	<u>\$ 590,792</u>

Special programs directorate—Administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	500,000	491,000	430,194
Overtime.....	(1)	2,500	800	16
Professional and special services.....	(4)	13,000	1,100	472
Travelling expenses—Staff.....	(5)	52,000	58,500	56,815
Freight, express and cartage.....	(6)	6,900	3,900	3,065
Postage.....	(7)	600	600	600
Telephones and telegrams.....	(8)	7,000	11,100	10,722
Educational and informational publications.....	(9)	26,000	33,500	23,241
Educational and informational material other than publications	(10)	17,500	18,200	13,218
Office stationery, supplies and equipment.....	(11)	13,000	23,000	18,482
Materials and supplies.....	(12)	50,000	54,000	45,394
Travelling expenses—Other than staff.....	(22)	2,000	2,000	1,469
Sundries.....	(22)	1,500	1,500	1,021
		<u>\$ 692,000</u>	<u>\$ 699,200</u>	<u>\$ 604,709</u>

This sub-vote was provided for the federal administrative expenses of (a) the act to encourage fitness and amateur sport, (b) the emergency welfare services division responsible for assistance to provincial and municipal governments and to others in connection with the organization, preparation and operation of services to provide emergency accommodation, feeding supplies, guidance and welfare assistance to persons who have lost or left their homes because of acts of war, apprehended acts of war or natural disasters, and (c) the international welfare services division responsible for co-operation with and assistance to the United Nations and related agencies regarding national and international planning for balanced development in the social field.

A distribution of expenditures by divisions follows:

Emergency welfare services.....	282,282
Fitness and amateur sport.....	240,533
International welfare services.....	81,894
	<u>\$ 604,709</u>

Grants to welfare and related organizations, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Canadian national institute for the blind.....	55,000	55,000	55,000
L'Association canadienne francaise des aveugles.....	6,000	6,000	6,000
L'Institut nazareth de Montreal.....	4,050	4,050	4,050
Montreal association for the blind.....	4,050	4,050	4,050
Canadian association for retarded children.....	40,000	40,000	40,000
Canadian highway safety council.....	45,000	45,000	45,000
Canadian welfare council.....	80,000	80,000	80,000
Canadian rehabilitation council.....	25,000	25,000	25,000
Canadian committee on children and youth.....	10,000	10,000	10,000
Canadian conference on church and society.....	15,000	15,000	15,000
	<u>(20) \$ 284,100</u>	<u>\$ 284,100</u>	<u>\$ 284,100</u>
Total Vote 40.....	\$10,103,901	\$10,103,901	\$ 8,601,956

Family and youth allowances payments*Family allowances payments, Family Allowances Act, c. 109, R.S., as amended*

Payments.....	(25)	558,774,458
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The above act, as amended, provides for payment of monthly allowances for all eligible children under the age of sixteen years who are resident in Canada. For administrative purposes, regional offices of the family allowances division have been established in each provincial capital.

While application for registration of a child for family allowances is made by both parents, the allowances are normally paid to the female applicant, except in most unusual circumstances. There are certain eligibility requirements set out in the legislation including maintenance by the parent, school attendance, etc. The scale of monthly payment for each child is as follows: for children under 10 years of age—\$6 per month; for children from 10 to 16 years—\$8 per month. Payment ceases with the payment for the month in which the child reaches the age of 16 years.

Payments of allowances are made under authority of the act from unappropriated moneys in the consolidated revenue fund; while the administrative expenses are payable out of moneys appropriated by Parliament for the purpose (Vote 40).

A distribution, by provinces, of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which recipients reside	1967-68			1966-67		
	Number of families March, 1968	Number of children March, 1968	Payments	Number of families March, 1967	Number of children March, 1967	Payments
			\$			\$
Newfoundland.....	72,041	210,812	16,983,302	70,435	210,082	16,960,053
Nova Scotia.....	106,712	263,340	21,410,766	105,214	264,998	21,507,992
Prince Edward Island...	14,236	39,100	3,178,692	14,099	39,342	3,190,484
New Brunswick.....	84,108	227,747	18,595,852	82,929	229,798	18,752,034
Quebec.....	818,220	2,025,173	164,637,234	805,315	2,034,966	165,095,827
Ontario.....	1,029,734	2,329,769	187,635,949	1,007,038	2,308,919	185,309,485
Manitoba.....	131,098	312,777	25,432,808	131,011	315,166	25,651,443
Saskatchewan.....	131,164	326,957	26,710,541	130,876	330,015	26,870,934
Alberta.....	220,778	531,409	42,990,910	216,086	527,411	42,563,978
British Columbia.....	273,093	616,519	49,773,623	264,480	605,443	48,525,782
Northwest Territories...	4,575	12,150	992,357	4,289	11,449	941,310
Yukon Territory.....	2,342	5,733	432,424	2,169	5,285	425,625
	2,888,101	6,901,486	558,774,458	2,833,941	6,882,874	555,794,947

STATEMENT OF PAYMENTS OF FAMILY ALLOWANCES FROM INCEPTION
OF PROGRAM TO CLOSE OF 1967-68

Province	1945-46 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	200,852,408	16,871,056	16,945,059	16,960,053	16,983,302	268,611,878
Nova Scotia.....	331,622,336	21,776,090	21,636,528	21,507,992	21,410,766	417,953,712
Prince Edward Island	50,415,308	3,266,459	3,231,716	3,190,484	3,178,692	63,282,659
New Brunswick....	290,828,881	19,069,036	18,982,908	18,752,034	18,595,852	366,228,711
Quebec.....	2,261,689,298	163,888,093	164,972,052	165,095,827	164,637,234	2,920,282,504
Ontario.....	2,219,429,225	179,056,316	182,377,587	185,309,485	187,635,949	2,953,808,562
Manitoba.....	364,646,209	25,926,570	25,925,991	25,651,443	25,432,808	467,583,021
Saskatchewan.....	408,674,019	26,891,288	26,988,369	26,870,934	26,710,541	516,135,151
Alberta.....	513,842,110	41,996,326	42,345,741	42,563,978	42,990,910	683,739,065
British Columbia...	553,471,442	45,745,199	47,006,573	48,525,782	49,773,623	744,522,619
Northwest Terri- tories and Yukon Territory.....	15,383,399	1,288,798	1,322,300	1,366,935	1,424,781	20,786,213
	7,210,854,635	545,775,231	551,734,824	555,794,947	558,774,458	9,422,934,095

Youth allowances payments, Youth Allowances Act, c.23, Statutes of 1964-65

Payments..... (25) 49,426,980

The act provides for payment of a monthly allowance of \$10 for all eligible youths who have attained the age of sixteen years and who have not attained the age of eighteen years. There are certain eligibility requirements set out in the legislation including maintenance by the parent, school attendance, etc. Payment ceases with the payment for the month in which the youth reaches the age of eighteen years.

Payments of allowances, which commenced September, 1964, are made under authority of the act, from unappropriated moneys in the consolidated revenue fund; while the administrative expenses are paid out of moneys appropriated by Parliament for the purpose (Vote 40).

A statement, by provinces, of payments made to parents or other parties responsible for the maintenance of youths eligible for such allowances follows:

DETAILS OF YOUTH ALLOWANCES PAYMENTS

Province	1967-68		1966-67		Total payments from inception
	Number of children March, 1968	Payments	Number of children March, 1967	Payments	
		\$		\$	\$
Newfoundland.....	16,024	1,747,142	15,684	1,686,661	5,907,481
Nova Scotia.....	23,673	2,697,524	23,130	2,654,786	9,635,054
Prince Edward Island	3,380	392,096	3,470	397,505	1,416,208
New Brunswick.....	20,840	2,361,241	20,077	2,300,043	8,325,244
Ontario.....	208,575	23,763,162	194,095	22,491,673	80,885,270
Manitoba.....	28,833	3,293,702	27,909	3,242,828	11,702,237
Saskatchewan.....	30,510	3,487,264	29,804	3,434,721	12,327,183
Alberta.....	45,129	5,148,230	43,103	4,960,783	17,752,445
British Columbia....	56,939	6,462,039	54,291	6,159,249	21,970,666
Northwest Territories	382	45,240	314	39,340	134,536
Yukon Territory....	280	29,340	244	28,044	104,654
	434,565	49,426,980	412,121	47,395,633	170,160,978

Total Statutory item..... \$ 608,201,438

Vote 41 Family assistance, under such terms and conditions as may be approved by the Treasury Board, in respect of children of immigrants and settlers..... 4,315,000

Expenditures..... (25) \$ 4,211,755

This vote was provided for the payment of an allowance for children of immigrants and settlers during their first year in Canada, that is, until eligibility for family allowances is established. It is paid under the same terms and conditions and in the same amounts as family allowances.

A statement, by provinces, of payments made to parents or other parties responsible for the maintenance of children eligible for the allowance follows:

DETAILS OF FAMILY ASSISTANCE PAYMENTS

Province in which recipients reside	1967-68			1966-67		
	Number of families March, 1968	Number of children March, 1968	Payments	Number of families March, 1967	Number of children March, 1967	Payments
			\$			\$
Newfoundland.....	135	281	24,360	122	259	18,824
Nova Scotia.....	253	536	44,896	217	497	40,934
Prince Edward Island.....	19	51	3,124	18	32	2,766
New Brunswick.....	210	458	34,700	170	380	33,590
Quebec.....	4,086	7,698	684,280	4,149	7,854	612,712
Ontario.....	12,487	24,549	2,322,616	13,640	27,441	2,138,837
Manitoba.....	1,072	2,403	175,342	690	1,476	108,208
Saskatchewan.....	413	829	71,088	380	813	66,628
Alberta.....	1,874	4,059	311,581	1,298	2,754	221,052
British Columbia.....	3,002	6,126	535,986	2,969	6,158	510,594
Northwest Territories.....	20	40	2,358	14	31	1,812
Yukon Territory.....	6	13	1,424	8	27	1,572
	23,577	47,043	4,211,755	23,675	47,722	3,757,499

Old age assistance and blind and disabled persons allowances

*Old age assistance—Payment of federal share of assistance,
Old Age Assistance Act, c.199, R.S., as amended*

Payments..... (26) 8,895,728

The act, as amended, makes provision for federal contributions to the provinces of 50 per cent of not more than \$75 per month towards assistance to people who have attained the age of 65 years and who fulfil the residence and income requirements in the act. In order to qualify, an applicant must have resided in Canada for the 10 years immediately preceding the date of the proposed commencement of assistance. Both the act and the regulations under the act make special provision for persons who may have been absent during the 10 year period. The maximum income allowed, including assistance, is \$1,260 a year in the case of an unmarried person, \$2,220 in the case of a married person and \$2,580 in the case of a married person with a blind spouse. Assistance is not payable to any person who is in receipt of an allowance under the Blind Persons Act, the Disabled Persons Act or the War Veterans' Allowances Act, or a pension under the Old Age Security Act.

Under the act, the provincial government is required to enter into an agreement with the federal government. Subject to the provisions of the act, a province may specify the minimum age of a recipient and any other conditions of eligibility set forth in the provincial law, the maximum assistance to be paid and the maximum amounts of allowable income.

Under their agreements, the provinces and the two territories paid assistance at maximum rates. Under all agreements, old age assistance is payable at the age of 65 years. The maximum amounts of income allowed by the agreements are the amounts specified in the act. There are no added conditions of eligibility.

*Blind persons allowances—Payment of federal share of allowances,
Blind Persons Act, c.17, R.S., as amended*

Payments..... (26) 2,313,967

The act, as amended, makes provision for federal contributions to the provinces of 75 per cent of not more than \$75 per month towards the payment of allowances to blind persons of 18 years of age or over who fulfil the residence and income requirements specified in the act. The act requires residence in Canada during the 10 years immediately preceding the date of the proposed commencement of the allowance, but makes special provision for persons who may have been absent from Canada during the 10 year period. In the case of an unmarried person, the maximum income allowed, including allowance, is \$1,500 a year or \$1,980 if there is a dependent child or children. The maximum income allowed a married person is \$2,580 a year or \$2,700 if the spouse is also blind. An allowance for blindness is not payable to any person who is in receipt of assistance under the Old Age Assistance Act, an allowance under the Disabled Persons Act or War Veterans' Allowance Act, a pension under the Old Age Security Act, or a pension in respect of blindness under the Pension Act.

Under the act, the provincial government is required to enter into an agreement with the federal government. Subject to the conditions of the act, a province may specify the maximum allowance to be paid, and the maximum amounts of allowable income. Under their agreements, the provinces and the two territories paid allowances at maximum rates. The maximum amounts of income allowed by the agreements are the amounts specified in the act.

*Disabled persons allowances—Payment of federal share of allowances,
Disabled Persons Act, c.55, 1953-54, as amended*

Payments..... (26) 7,063,113

The act, as amended, makes provision for federal contributions to the provinces of 50 per cent of not more than \$75 per month towards the payment of allowances to totally and permanently disabled persons of 18 years or over who fulfil the residence and income requirements and other conditions specified in the act. The act requires residence in Canada during the 10 years immediately preceding the date of the proposed commencement of the allowance, but makes special provision for persons who may have been absent from Canada during the 10 year period. The maximum income allowed, including allowance, is \$1,260 in the case of an unmarried person, \$2,220 in the case of a married person and \$2,580 in the case of a married person with a blind spouse.

Under the act, the provincial government is required to enter into an agreement with the federal government. Subject to the provisions of the act, a province may specify the maximum age of a recipient and any other conditions of eligibility set forth in the provincial law, the maximum allowance to be paid and the maximum amounts of allowable income.

Under their agreements, the provinces and the two territories paid allowances at maximum rates. The maximum amounts of income allowed by the agreements are the amounts specified in the act. The minimum age specified in the agreements is 18 years.

Total Statutory item \$ 18,272,808

A statement of federal expenditures by provinces in connection with assistance to the aged, the blind and disabled follows:

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS IN CONNECTION WITH ASSISTANCE TO THE AGED, BLIND AND DISABLED
FOR THE FISCAL YEAR 1967-68

Province	Contributions based on provincial payments						Direct payments		Total
	Old age assistance		Blind persons allowances		Disabled persons allowances		Old age security		
	Number of recipients March, 1968	Contributions (65 years— Means test)	Number of recipients March, 1968	Contributions	Number of recipients March, 1968	Contributions	Number of pensioners March, 1968	*Payments	
		\$		\$		\$		\$	
Newfoundland.....	844	985,356	417	285,162	1,393	465,500	25,865	28,845,423	30,581,441
Nova Scotia.....	1,879	1,089,056	636	440,422	3,482	1,564,079	59,363	63,522,746	66,616,303
Prince Edward Island.....	206	205,734	69	45,639	78	176,869	10,458	11,483,402	11,911,644
New Brunswick.....	1,957	1,139,781	536	371,888	2,265	1,015,796	44,390	47,445,751	49,973,216
Quebec.....		54,779 Cr.		281 Cr.		845 Cr.	309,447	321,868,957	321,813,052
Ontario.....	1,340	1,366,432	435	259,748	2,401	1,096,998	507,341	496,929,110	499,652,288
Manitoba.....	1,647	1,038,975	294	200,718	1,498	671,508	78,147	80,368,957	82,280,158
Saskatchewan.....	39	295,865	131	110,352	272	129,610	77,725	79,617,317	80,153,144
Alberta.....	1,710	1,256,491	376	258,007	1,925	844,821	91,118	93,362,870	95,722,189
British Columbia.....	2,377	1,520,674	451	315,769	2,445	1,086,330	161,341	163,513,485	166,436,258
Northwest Territories.....	75	46,418	33	23,083	27	11,097	644	747,197	827,795
Yukon Territory.....	9	5,725	6	3,460	3	1,350	371	413,730	424,265
	12,083	8,895,728	3,384	2,313,967	15,789	7,063,113	1,366,210	1,388,118,945	1,406,391,753

*See the old age security fund under the schedule, Annuities, Insurance and Pension accounts, in volume I of this report.

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS IN CONNECTION WITH THE OLD AGE ASSISTANCE PROGRAM FROM INCEPTION TO CLOSE OF 1967-68

Province	1951-52 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	16,586,309	2,220,908	2,121,068	1,675,756	985,356	23,589,397
Nova Scotia.....	16,972,287	2,302,860	2,188,257	1,667,068	1,089,056	24,219,528
Prince Edward Island.	2,229,829	508,587	498,378	390,463	205,734	3,832,991
New Brunswick.....	19,267,588	2,303,178	2,161,779	1,620,148	1,139,781	26,492,474
Quebec.....	116,217,229	16,589,045	38,311Cr	54,294Cr	54,779Cr	132,658,890
Ontario.....	74,532,498	10,465,257	10,006,001	7,238,584	1,366,432	103,608,772
Manitoba.....	17,363,473	2,329,362	2,188,141	1,611,858	1,038,975	24,531,809
Saskatchewan.....	18,400,626	2,294,105	2,097,642	1,131,452	295,865	24,219,690
Alberta.....	20,309,404	2,901,039	2,795,633	2,092,389	1,256,491	29,354,956
British Columbia.....	25,856,605	2,991,013	2,836,336	2,252,116	1,520,674	35,456,744
Northwest Territories and Yukon Territory	500,445	85,601	87,274	70,911	52,143	796,374
	328,236 293	44,990,955	26,942,198	19,696,451	8,895,728	428,761,625

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS IN CONNECTION WITH THE BLIND PERSONS ALLOWANCES PROGRAM FROM INCEPTION TO CLOSE OF 1967-68

Province	1951-52 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	2,111,261	300,474	304,203	292,223	285,162	3,293,323
Nova Scotia.....	4,083,645	509,671	487,504	466,061	440,422	5,987,303
Prince Edward Island.	451,773	51,020	47,372	46,142	45,639	641,946
New Brunswick.....	3,916,711	456,965	433,437	407,930	371,888	5,591,931
Quebec.....	15,980,935	1,892,813	60Cr	338Cr	281Cr	17,873,069
Ontario.....	9,365,506	1,179,138	1,153,040	1,081,629	259,748	13,039,061
Manitoba.....	2,160,032	258,946	251,385	226,219	200,718	3,097,300
Saskatchewan.....	2,140,688	256,063	248,004	204,547	110,352	2,959,654
Alberta.....	2,369,195	311,992	307,676	284,078	258,007	3,530,948
British Columbia.....	2,802,800	372,208	358,287	336,639	315,769	4,185,703
Northwest Territories and Yukon Territory	173,800	35,412	36,304	31,950	26,543	304,009
	45,556,346	5,624,702	3,632,152	3,377,080	2,313,967	60,504,247

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS IN CONNECTION WITH THE DISABLED PERSONS ALLOWANCES PROGRAM FROM INCEPTION TO CLOSE OF 1967-68

Province	1954-55 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	3,061,841	750,279	804,197	833,340	465,500	5,915,157
Nova Scotia.....	6,536,162	1,446,725	1,524,103	1,584,061	1,564,079	12,655,130
Prince Edward Island..	1,714,988	360,150	349,881	368,992	176,869	2,970,880
New Brunswick.....	5,015,148	987,471	1,030,637	1,041,900	1,015,796	9,090,952
Quebec.....	60,990,519	9,090,736	756Cr	927Cr	845Cr	70,078,727
Ontario.....	34,209,605	7,378,219	7,823,576	8,377,469	1,096,998	58,885,867
Manitoba.....	3,587,349	679,916	688,649	687,543	671,508	6,314,965
Saskatchewan.....	3,795,874	784,760	824,777	189,817	129,610	5,724,838
Alberta.....	4,556,517	830,170	851,833	859,166	844,821	7,942,507
British Columbia.....	4,868,677	1,037,484	1,061,500	1,071,978	1,086,330	9,125,969
Northwest Territories and Yukon Territory	48,397	19,583	20,276	12,113	12,447	112,816
	128,385,077	23,365,493	14,978,673	15,025,452	7,063,113	188,817,808

STATEMENT OF PAYMENTS OF OLD AGE SECURITY FROM INCEPTION OF PROGRAM TO CLOSE OF 1967-68

Province	1951-52 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	123,060,731	16,811,165	17,586,160	21,227,171	28,845,423	207,530,650
Nova Scotia.....	298,542,163	40,399,806	42,048,598	48,997,736	63,522,746	493,511,049
Prince Edward Island..	53,386,519	7,118,615	7,447,170	8,729,034	11,483,402	88,164,740
New Brunswick.....	217,501,241	29,780,718	30,994,768	36,154,089	47,445,751	361,876,567
Quebec.....	1,309,861,149	189,682,326	201,031,152	239,765,492	321,868,957	2,262,209,076
Ontario.....	2,261,444,592	321,064,619	337,194,513	387,389,693	496,929,110	3,804,022,527
Manitoba.....	374,682,521	53,360,234	55,494,509	63,498,352	80,368,957	627,404,573
Saskatchewan.....	385,528,559	55,063,269	56,755,191	64,024,450	79,617,317	640,988,786
Alberta.....	402,976,634	60,052,940	62,793,976	72,388,085	93,362,870	691,574,505
British Columbia.....	773,665,711	111,327,361	115,292,880	130,083,574	163,513,485	1,293,883,011
Northwest Territories and Yukon Territory	4,384,629	633,415	660,570	748,032	1,160,927	7,587,573
	6,205,034,449	885,294,468	927,299,487	1,073,005,708	1,388,118,945	10,478,753,057

Unemployment assistance—Payment of federal share of assistance—Unemployment Assistance Act, c.26, 1956, as amended..... (26) **\$ 6,121,935**

The act, as amended, authorized the federal government to enter into an agreement with any province to provide for a federal contribution of 50 per cent of all unemployment assistance granted by a province or by a municipality.

The conditions under which payment is granted and the rates of assistance are determined by the province or municipality. Expenditures for both employable and unemployable persons may be included and the costs of maintaining persons in homes for special care, such as homes for the aged and nursing homes, are considered as shareable.

Agreements have been entered into with all the provinces and the two territories.

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS IN CONNECTION WITH THE UNEMPLOYMENT ASSISTANCE PROGRAM FROM INCEPTION TO CLOSE OF 1967-68

Province	1956-57 to 1963-64	1964-65	1965-66	1966-67	1967-68	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	26,962,794	4,704,419	4,478,046	9,947,909		46,093,168
Nova Scotia.....	7,707,352	1,863,481	1,866,781	3,371,305	23,274	14,832,193
Prince Edward Island.	1,225,013	280,773	402,611	604,675	666,481	3,179,553
New Brunswick.....	6,903,075	1,413,764	1,740,538	2,023,324	130,396	12,211,097
Quebec.....	133,196,063	41,015,897	24,573,655	33,286,898	348,996Cr	231,723,517
Ontario.....	103,678,469	21,051,196	27,587,561	42,923,298	1,739,652	196,980,176
Manitoba.....	23,449,791	5,398,825	5,602,317	7,395,048	317,042	42,163,023
Saskatchewan.....	20,186,129	4,585,894	4,388,534	7,506,631		36,667,188
Alberta.....	24,885,235	9,211,736	11,037,443	13,856,923	1 626,805	60,618,142
British Columbia.....	79,021,037	17,857,775	19,894,371	22,200,061	1,805,994	140,779,238
Northwest Territories and Yukon Territory	428,255	169,614	135,315	154,990	161,287	1,049,461
	427,643,213	107,553,374	101,707,172	143,271,062	6,121,935	786,296,756

Canada assistance plan—Payments to the provinces, c. 45, 1966..... (26) **\$ 225,611,486**

The act authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance and welfare services provided by provinces, territories, and municipalities to persons in need, including the costs of food, shelter, clothing, fuel and utilities, essential household equipment, expenses incidental to education or rehabilitation, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services, and comfort allowances. The rate of the federal contribution is fifty per cent of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants.

A distribution of expenditures by provinces follows:

Newfoundland.....	17,901,873
Nova Scotia.....	10,263,994
Prince Edward Island.....	1,738,858
New Brunswick.....	7,185,018
Ontario.....	100,287,774
Manitoba.....	15,571,938
Saskatchewan.....	13,403,926
Alberta.....	26,538,313
British Columbia.....	32,719,792
	\$ 225,611,486

**Fitness and amateur sport—Payments—Fitness and Amateur Sport Act, c.59,
1960-61.....**

(20) \$ 3,655,413

The act authorized the establishment of the National Advisory Council on fitness and amateur sport, and provided for payments up to \$5,000,000 in any one fiscal year for the purpose of encouraging, promoting and developing fitness and amateur sport in Canada, under certain conditions specified in the act.

W L'Heureux, as chairman of the National Advisory Council on fitness and amateur sport, received remuneration at the rate of \$50 per half day under authority of P.C. 1967-232, February 9, 1967.

A summary of the expenditures including grants authorized by various Orders in Council follows:

Federal-provincial grants		
Newfoundland.....	57,571	
Nova Scotia.....	56,860	
Prince Edward Island.....	32,722	
New Brunswick.....	68,193	
Ontario.....	210,402	
Manitoba.....	81,114	
Saskatchewan.....	62,055	
Alberta.....	89,683	
British Columbia.....	86,216	
Northwest Territories.....	35,762	
Yukon Territory.....	32,797	
		813,375
Graduate scholarships and fellowships.....		240,726
Grants to agencies, organizations and institutions.....		1,960,185
Research grants		
University of Alberta.....	117,549	
University of British Columbia.....	10,707	
Institute of Cardiology Montreal.....	18,260	
University of Laval Montreal.....	9,744	
University of Manitoba.....	23,249	
McGill University.....	12,494	
University of Montreal.....	50,000	
University of Northwest Territories.....	23,891	
Queens University Ontario.....	10,927	
University of Saskatchewan.....	36,190	
Simon-Fraser University B.C.....	6,933	
Sir George Williams University Montreal.....	2,866	
University of Toronto.....	94,077	
University of Western Ontario.....	26,901	
York University Ontario.....	5,831	
		449,619
Miscellaneous, including expenses of National Advisory Council.....		191,508
		\$ 3,655,413

Vote 45 National welfare grants—To authorize, on terms and conditions approved by the Governor in Council, national welfare grants to provinces and welfare agencies including schools of social work, and to individuals in the form of scholarships and fellowships.....

2,500,000

Expenditures.....

\$ 1,886,730

	Estimates	Allotments	Expenditures
General welfare and professional training grants.....	2,125,000	1,875,000	1,561,462
Welfare research grants.....	375,000	375,000	325,268
Unallotted.....		250,000	
	(20) \$ 2,500,000	\$ 2,500,000	\$ 1,886,730

This vote was provided for the cost of a program in the welfare field, consisting of:

(a) General welfare and professional training grants, to assist the provinces and welfare agencies to carry out demonstration and other projects related to the means of improving welfare administration, the development and co-ordinating services and projects for strengthening and extending welfare services, to assist and encourage the output of social workers and schools of social work and to assist and encourage staff training and other projects designed to increase the number of qualified personnel employed in welfare agencies.

(b) Welfare research grants, to assist the provinces and welfare agencies in carrying out surveys, studies, and research projects related to welfare problems and welfare administration.

A statement of expenditures under the national welfare grants program follows:

NATIONAL WELFARE GRANTS

EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1968

Province	Welfare services plan(a)	Demon- stration project(b)	Welfare research (c)	Teaching and field instruction (d)	Welfare scholar- ships(e)	Welfare fellow- ships(e)	National agency projects(c)	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	3,689							3,689
Nova Scotia.....	2,850	49,226	9,437	46,849	6,290			114,652
Prince Edward Island.....	1,325	19,527			2,496			23,348
New Brunswick....	12,609		4,170					16,779
Quebec.....			34,223		6,000	7,150		47,373
Ontario.....	239,898	77,018	38,651	205,564	49,879	35,880		646,890
Manitoba.....	5,225	44,978	46,093	85,625	1,690			183,611
Saskatchewan.....	20,850	75,912	3,050		7,630			107,442
Alberta.....	5,000	5,290	8,900	35,000	2,030			56,220
British Columbia...	5,250	82,994	76,023	99,787	5,575	12,959		282,588
Northwest Terri- tories	38,817							38,817
Yukon Territory....	20,440							20,440
National Voluntary Welfare Agencies..			107,767				237,114	344,881
Total.....	355,953	354,945	328,314	472,825	81,590	55,989	237,114	1,886,730

(a) Require a matching contribution of provincial and-or municipal funds.

(b) Financed out of federal allocations to the provinces but do not require matching.

(c) By location of agency head office.

(d) By location of school.

(e) By home address of recipients.

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration

Act, c. 116, R.S., as amended..... (22) \$ 2,186

The above amount represented refunds under section 19 of the act.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	44,293,500	41,127,057	35,670,390
(2) Civilian allowances.....	1,102,000	1,110,844	1,063,712
(4) Professional and special services.....	13,347,000	13,620,879	10,689,134
(5) Travelling and removal expenses.....	2,584,900	2,152,903	1,772,018
(6) Freight, express and cartage.....	237,850	281,290	244,407
(7) Postage.....	398,600	410,815	296,182
(8) Telephones, telegrams and other communication services	567,950	639,462	443,692
(9) Publication of departmental reports and other material	684,450	457,715	432,666
(10) Exhibits, advertising, films, broadcasting and displays.	865,501	680,139	840,586
(11) Office stationery, supplies, equipment and furnishings.	1,471,600	1,417,741	873,719
(12) Materials and supplies.....	6,575,300	6,781,353	6,115,933
Buildings and works, including land—			
(13) Construction or acquisition.....	2,233,000	1,934,023	2,389,750
(14) Repairs and upkeep.....	273,000	269,908	265,788
(15) Rental.....	360,000	215,626	261,855
Equipment—			
(16) Construction or acquisition.....	1,968,550	1,834,194	1,487,687
(17) Repairs and upkeep.....	226,700	203,845	180,929
(18) Rental.....	5,500	2,035	2,312
(19) Municipal or public utility services.....	918,200	910,640	802,007
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	7,344,013	6,482,550	6,394,006
(22) All other expenditures (other than special categories).	2,762,686	2,577,550	2,184,839
SPECIAL CATEGORIES			
(25) Family allowances payments.....	558,774,458	558,774,458	555,794,947
(25) Family assistance payments.....	4,315,000	4,211,755	3,757,499
(25) Youth allowances payments.....	49,426,980	49,426,980	47,395,633
(26) Canada assistance plan and unemployment assistance..	231,733,421	231,733,421	153,766,649
(26) Old age assistance payments, blind persons and disabled persons allowances.....	18,272,808	18,272,808	38,098,983
(30) General health and hospital construction grants.....	51,528,000	46,031,940	45,117,899
(30) Health resources fund.....	32,645,058	32,645,058	4,704,790
(30) Contributions to provinces re hospital insurance and diagnostic services.....	468,611,390	468,611,390	397,390,383
	1,415,307,115	1,409,707,810	1,246,026,783
	1,503,527,415	1,492,818,379	1,318,438,395
(34) Less—Estimated savings and recoverable items.....	6,270,300	4,523,253	2,495,943
Total.....	\$1,497,257,115	\$1,488,295,126	\$1,315,942,452

Approximate Value of Major Services Not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	3,618,000	3,055,500
Accommodation—in this department's own buildings.....	1,640,100	1,635,000
Accounting and cheque issue services—Comptroller of the Treasury.....	9,807,900	7,052,700
Contributions to superannuation account—Treasury Board.....	2,326,400	1,368,200
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	366,600	356,700
Employee surgical-medical insurance premiums—Treasury Board.....	198,000	116,700
Employee compensation payments—Department of Labour.....	75,100	55,200
Carrying of franked mail—Post Office Department.....	90,600	106,300
	\$18,122,700	\$13,746,300

Payments of Damage Claims

Particulars and payee	Authority	Amount
Settlement of all claims arising from motor vehicle accidents at Hilden NS on July 23, 1967 in which a government owned vehicle was involved, charged to Vote 20.		
George Bray.....	Justice ruling October 6, 1967	4,000
Mrs George Bray.....	Justice ruling October 6, 1967	345
Gloria McKinnon.....	Justice ruling October 6, 1967	950
Sundry claims, each under \$1,000 (12).....		1,202
		<u>\$6,497</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Return on investments.....		82 60
A Privileges, licences and permits.....	299,609 21	283,578 31
B Proceeds from sales.....	249,838 69	238,498 95
C Services and service fees.....	5,553,879 77	6,110,537 81
D Refunds of previous years' expenditure.....	563,000 38	461,808 65
E Miscellaneous.....	73,073 39	63,023 21
Total.....	<u>\$ 6,739,401 44</u>	<u>\$ 7,157,529 53</u>

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Food and drugs, \$16,163; rentals, medical services, \$283,446.....		299,609
B Proceeds from sales: Meals, medical services, \$219,369; handicrafts, \$30,324; departmental publications, \$146.....		249,839
C Services and service fees:		
Tonnage duties: Newfoundland \$15,695; Nova Scotia \$86,740; Prince Edward Island \$3,823; New Brunswick \$38,957; Quebec \$347,692; Manitoba \$3,285; British Columbia \$235,490.....	731,682	
Tonnage duties are levied on ships arriving at Canadian ports, except ships owned or operated by any department of the Government of Canada. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided gratuitous medical and surgical treatment.		
Film monitoring services.....	73,022	
Glasses and dentures for Indians and Eskimos.....	10,089	
Hospitalization (other than Indians) in medical services hospitals.....	1,288,515	
Professional services including out-patient care.....	101,444	
Receipts re public health services.....	506,758	
Reimbursement by provinces in connection with hospital plans for treatment of Indians in Federal Government hospitals.....	2,783,831	
Sundries.....	58,539	
		<u>5,553,880</u>

D	Refunds of previous years' expenditure:		
	Fitness and amateur sport.....	222,112	
	General health and hospital construction grants—Newfoundland \$10,530; Prince Edward Island \$1,769; Nova Scotia \$20,499; New Brunswick \$6,389; Quebec \$129,449; Ontario \$23,529; Manitoba \$7,717; Saskatchewan \$20,678; Alberta \$10,163; British Columbia \$15,568.....	246,291	
	Medical services.....	69,076	
	Sundries.....	25,521	563,000
E	Miscellaneous:		
	Fines and forfeitures: Food and drugs \$50,027; other \$653.....	50,680	
	Sundries.....	22,393	73,073
	Total.....		\$ 6,739,401

Certified correct.

J. N. CRAWFORD,
Deputy Minister of National Health.

JOSEPH W. WILLARD,
Deputy Minister of National Welfare.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	1,773	163
Other.....	1,529,753	1,581,270
	1,531,526	1,581,433
Previous years—		
Collectible—		
Inter-departmental		
Other.....	849,670	370,388
Uncollectible.....	85,777	73,654
	935,447	444,042
	\$ 2,466,973	\$ 2,025,475

Appendix 1

NATIONAL HEALTH AND WELFARE

Statement of Operating Costs and Revenues of Departmental Hospitals for the year ended March 31, 1968

Operating costs				
Salaries, wages and allowances.....		\$	8,634,279	
Medical and hospital supplies.....			1,130,464	
Food.....			857,602	
Fuel.....			423,138	
Repairs of buildings and equipment.....			229,755	
Other expenditures.....			1,645,913	
				12,921,151
Revenues				
Reimbursement by provinces for treatment of Indians.....			2,783,831	
Hospitalization for other than Indians.....			1,288,515	
Other receipts—meals, rentals, etc.....			533,285	
Total cash receipts.....			4,605,631	
Accounts receivable—March 31, 1968.....	\$	1,405,939		
March 31, 1967.....		1,121,684		
			284,255	
				4,889,886
				\$ 8,031,265

NOTE—1. The operating costs as shown above do not include or reflect administration costs other than those directly associated with the hospitals, variations in inventories as between the beginning and ending of the fiscal year, similar variations with respect to accounts payable, or indirect costs not readily available.

2. A substantial portion of the net operating costs is attributable to a fairly large number of tuberculosis patients and custodial care patients.

3. A statement of operating costs and revenue by hospital is included under Vote 20 in this section.

Appendix 2

NATIONAL HEALTH AND WELFARE

Statement of Operating Costs and Revenues of Sick Mariners' Service for the year ended March 31, 1968

	Type of Vessel			
	Fishing	Coasting	Foreign	Total
Expenditure.....	\$339,831	\$ 50,593	\$501,036	\$891,460
Revenue.....	20,722	44,788	666,172	731,682
Excess Expenditure Over Revenue.....	\$319,109	\$ 5,805	\$165,136	Cr. \$159,778

These figures do not include approximately \$306,000 in shared costs of our clinics across the country. They also do not include the administrative costs of the sick mariners administrative unit costing approximately \$25,000 per year.

Appendix 3 NATIONAL HEALTH AND WELFARE

Canada Pension Plan Account Statement of Transactions for the year ended March 31, 1968

Balance at April 1, 1967.....		680,880,663
<i>Add:</i>		
Contributions.....	640,244,178	
QPP refunds—re dual contributors.....	305	
Interest and penalties—employer.....	385,060	
Interest on investment fund.....	42,193,355	
Interest on monthly operating balances.....	1,385,067	
Revenue from computer operations.....	73,974	
Adjustment of previous years' administrative costs.....	35,407	
QPP share of central index costs.....	340,410	
	<hr/>	684,657,756
		<hr/> 1,365,538,419
<i>Deduct:</i>		
Benefit payments—		
Retirement pensions.....	1,070,057	
Death benefits.....	184,711	
Widows' pensions.....	9,229	
Orphans' benefits.....	4,539	
	<hr/>	1,268,536
Administrative expenses—		
National Revenue.....	5,774,000	
National Health and Welfare.....	3,346,674	
Comptroller of the Treasury.....	1,303,218	
Unemployment Insurance Commission.....	446,133	
Public Works.....	645,517	
	<hr/>	11,515,542
		<hr/> 12,784,078
Balance Canada pension plan account at March 31, 1968.....		1,352,754,341
<i>Less:</i>		
Balance of investment fund at March 31, 1968.....		1,280,788,000
Operating balance at March 31, 1968.....		<u><u>\$ 71,966,341</u></u>

1967-68

PUBLIC ACCOUNTS



NATIONAL RESEARCH COUNCIL
INCLUDING THE MEDICAL RESEARCH COUNCIL



Details of
EXPENDITURES AND REVENUES



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NATIONAL RESEARCH COUNCIL INCLUDING THE MEDICAL RESEARCH COUNCIL

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
28·2	1	Administration, operation and main- tenance.....	41,380,000 00	41,361,774 12	36,858,000 00
28·4	5	Construction or acquisition of buildings, works, land and equipment.....	9,300,000 00	9,300,000 00	7,091,785 26
28·6	10	Scholarships and grants in aid of re- search.....	66,000,000 00	66,000,000 00	46,500,000 00
28·6	15	Assistance towards research in industry	5,700,000 00	5,086,849 19	4,198,993 63
		Total.....	\$122,380,000 00	\$121,748,623 31	\$ 94,648,778 89

Vote 1	Administration, operation and maintenance.....	40,693,000
	Transfer from Treasury Board Vote 5 contingencies.....	687,000
	Expenditures	\$ 41,380,000
		\$ 41,361,774

		Estimates	Allotments	Expenditures
A	Salaries and wages.....	\$28,811,000		
	Transfer from Treasury Board Vote 5 contingencies.....	687,000		
	Less—Salaries of plant engineering services and mechanical engineering (experimental shops) which are paid from charges made to divisions for services rendered.....	(1) 29,498,000 (34) 500,000	29,463,146 487,255	29,444,921 487,255
		28,998,000	28,975,891	28,957,666
	Overtime.....	(1) 70,000	92,109	92,108
	Allowances.....	(2) 320,000	480,132	480,132
B	Professional and special services.....	(4) 4,244,000	3,905,402	3,905,402
	Travelling and removal expenses.....	(5) 705,700	738,967	738,966
	Freight, express and cartage.....	(6) 140,000	123,180	123,180
	Postage.....	(7) 47,000	66,257	66,257
	Telephones and telegrams.....	(8) 265,000	298,531	298,530
	Publication of scientific journals and other material..	(9) 940,000	1,207,541	1,207,541
	Exhibits, advertising, films, broadcasting and displays	(10) 125,000	75,925	75,924
	Office stationery, supplies and equipment.....	(11) 1,385,000	1,277,395	1,277,395
	Library books and periodicals.....	(11) 420,000	395,693	395,692
	Materials and supplies.....	(12) 3,290,000	2,674,501	2,541,794
	Expendable research equipment.....	(12) 5,400,000	5,654,808	5,654,807
	Repairs and upkeep of buildings and works.....	(14) 606,000	937,466	937,466
	Rental of land, buildings and works.....	(15) 200,000	208,722	208,721
	Repairs and upkeep of equipment.....	(17) 312,000	447,388	447,387

		Estimates	Allotments	Expenditures
C	Municipal or public utility services.....	(19) 900,000	995,429	995,428
D	Sundries and contingencies.....	(22) 358,300	458,853	458,853
		48,726,000	49,014,190	48,863,249
E	Less—Estimated transfer from revenue \$5,091,000 and amount recoverable from the United States Government \$2,255,000.....	(34) 7,346,000	7,634,190	7,501,475
		\$ 41,380,000	\$ 41,380,000	\$ 41,361,774

A Payment of National Research Laboratories (post-doctorate) fellowships valued at \$6,000 per annum were made from this allotment on a monthly basis. The positions are provided for in the estimates.

B Payments by services with individual payments of \$2,000 or over were:

Catering services \$37,850—Crawley and McCracken Company Ltd Montreal \$37,850.

Consulting services \$26,686—Robert Anderson Associates Limited Ottawa \$6,147, Desroches Jasmin et Associes Inc Montreal \$2,812, J S McGiffin Almonte Ont \$2,812, D C Rose Ottawa \$10,020, J G Sutherland Vancouver \$2,200, B A Woods Leeds Yorkshire England \$2,695.

Engineering services \$2,629,483—Computing Devices of Canada Ltd Ottawa \$41,435, Creare Canada Ltd Baie d'Urfe Que \$5,820, EMI Cossor Electronics Ltd Dartmouth NS \$205,315, Engineering Institute of Canada Montreal \$12,197, Kilgour and Linklater St James Man \$2,079, Pan American World Airways Inc Fort Churchill Man \$2,325,428, C C Parkes and Associates Ottawa \$35,178, R C Thurber and Associates Ltd Victoria \$2,031.

Protection services \$318,130—Canadian Corps of Commissionaires Ottawa \$318,130.

Translating services \$2,076—L J Claque Ottawa \$2,076.

Research contracts \$857,784—Cambridge Language Research Unit Cambridge England \$31,342, Dalhousie University Halifax \$35,000, McGill University Montreal \$31,000, University of Montreal \$96,790, Nova Scotia Technical College Halifax \$23,100, Queens University Kingston Ont \$11,500, University of Saskatchewan Saskatoon Sask \$341,690; contracts entered into with the Research Councils of the following provinces for certain functions performed for the Technical Information Services of the National Research Council—Alberta \$41,000, British Columbia \$53,500, New Brunswick \$41,000, Nova Scotia \$41,000, Ontario \$70,000, Saskatchewan \$40,000.

C Expenditures included grants paid in lieu of taxes to municipalities: Township of Gloucester \$124,947, City of Halifax \$50,609, Corporation City of Kingston \$6,957, Township of Osgoode \$1,989, City of Saskatoon \$26,769.

D The following persons served without salary but received living allowances at the rate of \$75 per diem—National Research Council: L P Bonneau, L H Cragg, B W Currie, H E Duckworth, W H Gauvin, H E Gunning, R D Hiscocks, W S Hoar, A B Hunt, G Krotkov, D J LeRoy, L Piche, J M Robson, H H Saunderson, L W Shemilt, M Wyman; Medical Research Council: G O Bain, J C Beck, R W Begg, G E Connell, J P Cordeau, A D'Iorio, S M Drance, J R Evans, C Fortier, P B Hagen, J Hatcher, J M Leclair, J A McCarter, R B Salter, J C Szerb, J C Wilt.

Other expenses included: rental of equipment \$69,126, travel—other than council employees \$203,109.

E An amount of \$5,467,390 transferred from special fund (see under schedule, deposit and trust accounts in volume I of this report) and an amount of \$2,034,085 recovered from the United States Government were credited hereto, to offset expenditures.

Further details are contained in the following distribution of expenditures which was maintained on a functional basis during the fiscal year under the authority of Treasury Board.

	Allotments	Expenditures
Administration and executive offices.....	17,905,775	17,754,836
Applied science and engineering.....	19,493,714	19,493,714
Pure and applied science.....	11,385,263	11,385,262
Medical research council.....	229,438	229,437
	49,014,190	48,863,249
Less—Estimated transfer from revenue and amount recoverable from United States Government.....	7,634,190	7,501,475
	\$ 41,380,000	\$ 41,361,774

Vote 5 Construction or acquisition of buildings, works, land and equipment.....	9,300,000
Expenditures.....	<u>\$ 9,300,000</u>

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction or acquisition of buildings and works.....	8,893,500		
Ottawa			
Administration building and equipment.....		18,136	18,136
Expenditures to date on this project were \$3,440,225.			
*Consultant fees: Edward J Cuhaci Ottawa expenditures \$17,459.			
Montreal road laboratory site planning.....		3,425	3,425
*Consultant fees: Shore and Moffat Partners Toronto expenditures \$3,425, to date \$57,305.			
Library building and equipment.....		25,536	25,536
*Consultant fees: Shore and Moffat Partners Toronto expenditures \$25,536, to date \$51,518.			
Accelerator facility.....		634,462	634,461
Contract: High Voltage Engineering Corporation Burlington Mass USA for supply of one four million volt Van de Graaf positive ion accelerator \$324,561, expenditures \$119,079, to date \$324,561 (final).			
*Contract: Sirotek Construction Limited Ottawa for addition to building M-35 expenditures \$293,793, to date \$1,723,273 including holdbacks \$86,164.			
*Consultant fees: Dobush Stewart Bourke Montreal expenditures \$20,447, to date \$125,677.			
Contract: Spectromagnetic Industries Haywood Cal USA for supply of a beam handling system for linear accelerator \$101,047, expenditures \$70,322, to date \$101,047 (final).			
Building environment research building.....		62,119	62,119
*Consultant fees: Meadowcraft and MacKay Montreal expenditures \$47,173, to date \$73,043.			
30 foot low speed wind tunnel.....		3,614,743	3,614,742
Expenditures to date on this project were \$5,030,040.			
*Contract: P E Brule Co Limited Ottawa for construction of building \$130,126, expenditures \$35,191, to date \$130,126 (final).			
*Contract: Canadian Vickers Industries Ltd Montreal \$1,625,848, expenditures \$1,197,401 including holdbacks \$59,870.			
*Contract: Horton Steel Works Limited Toronto for construction of low speed wind tunnel \$2,476,700, expenditures \$1,441,364, to date \$2,310,030 including holdbacks \$40,335.			
*Contract: Siemens Canada Ltd Montreal \$601,800, expenditures \$477,900 including holdbacks \$23,895.			
*Consultant fees: Dilworth Secord Meagher & Associates Limited Toronto expenditures \$197,743, to date \$594,867.			
Contract: T E M Engineering Limited Sussex England for designing, manufacturing and erection of six components pyramidal type virtual centre wind tunnel balances and associated equipment \$449,000, expenditures \$251,674 including holdbacks \$25,224.			

		Estimates	Allotments	Expenditures
Structures building and equipment.....			46,565	46,564
*Consultant fees: Lithwick Lambert & Sim Ottawa expenditures \$46,564, to date \$85,182.				
Radiation biology building and equipment.....			1,914,481	1,914,480
*Contract: George A Crain and Sons Ltd Ottawa for construction of building \$2,097,917, expenditures \$1,669,791, to date \$2,012,023 including holdbacks \$100,601.				
*Consultant fees: Shore and Moffat Partners Toronto expenditures \$63,394, to date \$161,172.				
Churchill research range improvements.....			560,000	559,149
Lake Traverse Ont				
Algonquin radio laboratory and equipment.....			167,000	165,253
Expenditures to date on this project were \$7,273,991.				
Contract (1963-64): Dominion Bridge Company Limited Montreal for construction of a 150' diameter radio telescope \$3,565,421, expenditures \$32,986, to date \$3,565,407 including holdbacks \$70,000.				
Architects fees: Freeman Fox Partners London England expenditures \$76,837, to date \$441,089.				
Halifax				
Atlantic regional laboratory new wing and equipment.			1,010,439	1,010,439
Expenditures to date on this project were \$2,450,260.				
*Contract: McDonald Construction Company Limited Bedford NS for addition and alteration to Atlantic regional laboratory \$2,230,000, expenditures \$825,032, to date \$2,019,751 including holdbacks \$47,640.				
*Consultant fees: Duffus Romans Single and Kundzins Halifax expenditures \$33,322, to date \$148,167.				
Atlantic regional laboratory field station and equipment.....			120,000	118,444
Engineering fees: D B Dorey Engineering Pink Cove NS expenditures \$10,997 (final).				
Saskatoon Sask				
Extension to prairie regional laboratory and equipment.....			338,185	338,184
*Contract: Smith Bros and Wilson Ltd for construction of addition to annex at prairie regional laboratory \$313,921, expenditures \$313,921 including holdbacks \$13,400.				
*Consultant fees: Izumi Arnott and Sugiyama Regina expenditures \$15,284, to date \$19,834.				
Ottawa				
Alterations and extensions.....			721,233	721,233
Total construction or acquisition, etc.....	(13)	8,893,500	9,236,324	9,232,165
A Acquisition of equipment.....	(16)	756,500	578,500	575,860
		9,650,000	9,814,824	9,808,025
B Less—Amount recoverable from the United States Government \$350,000 and transfer from revenue..	(34)	350,000	514,824	508,025
		\$ 9,300,000	\$ 9,300,000	\$ 9,300,000

*Contracts awarded through Department of Public Works.

A Included: transportation equipment \$91,153, light, heat, power and water equipment \$14,555, computer and communications equipment \$270,126, shop equipment \$28,043, miscellaneous equipment \$77,926.

B Included under expenditures is an amount of \$172,197 which was transferred from the special fund (see under schedule, deposit and trust accounts in volume I of this report).

Vote 10 Scholarships and grants in aid of research.....	66,000,000
Expenditures.....	\$ 66,000,000

This vote was provided to support professors and students in the field of science and engineering and medical research in the universities of Canada.

National Research Council scholarships and grants in aid of research

		Estimates	Allotments	Expenditures
A	Science and engineering..... (20)	45,583,000	45,588,277	45,588,276
	Grant to the Royal Society of Canada..... (20)	17,000	17,000	17,000
		45,600,000	45,605,277	45,605,276
B	Less—Estimated transfer from revenue..... (34)	100,000	105,277	105,276
		\$ 45,500,000	\$ 45,500,000	\$ 45,500,000

A Expenditures under this program consisted of: post-graduate scholarships and post-doctorate fellowships \$6,121,778, research grants to staff members of Canadian universities \$37,859,384, associate committee's administration expenses, international affiliations and other general activities \$1,307,114.

B An amount of \$105,276 was transferred from special fund (see under schedule Deposit and Trust Accounts in volume I of this report) and credited hereto to offset expenditures.

Medical Research Council

		Estimates	Allotments	Expenditures
Scholarships and grants in aid of medical research.....	(20)	\$ 20,500,000	\$ 20,500,000	\$ 20,500,000

Expenditures under the extramural program of the Medical Research Council consisted of: post-doctoral fellowships \$1,584,797, full-time associateships \$954,842, full-time scholarships \$1,221,477, summer scholarships \$194,400, grants in aid of university research \$15,388,049, and special activities including support for approved scientific symposia, support for a limited number of visiting scientists, \$1,156,435.

Total Vote 10.....	\$ 66,000,000	\$ 66,000,000	\$ 66,000,000
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Vote 15 Assistance towards research in industry under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$6,900,000.....	5,700,000
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Expenditures.....	(20) \$ 5,086,849
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This vote was provided to stimulate interest of Canadian industry in research and development and to promote the establishment of new and the expansion of existing research teams in industry across Canada.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	29,568,000	29,537,029	26,739,850
(2) Civilian allowances.....	320,000	480,132	343,217
(4) Professional and special services.....	4,244,000	3,905,402	3,627,687
(5) Travelling and removal expenses.....	705,700	738,966	650,748
(6) Freight, express and cartage.....	140,000	123,180	118,013
(7) Postage.....	47,000	66,257	43,489
(8) Telephones, telegrams and other communication services..	265,000	298,530	290,329
(9) Publication of departmental reports and other material...	940,000	1,207,541	963,085
(10) Exhibits, advertising, films, broadcasting and displays....	125,000	75,924	174,296
(11) Office stationery, supplies, equipment and furnishings.....	1,805,000	1,673,086	1,473,228

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(12) Materials and supplies.....	8,690,000	8,196,601	7,200,738
Buildings and works, including land—			
(13) Construction or acquisition.....	8,893,500	9,232,166	6,969,194
(14) Repairs and upkeep.....	606,000	937,466	680,820
(15) Rental.....	200,000	208,721	219,380
Equipment—			
(16) Construction or acquisition.....	756,500	575,860	396,031
(17) Repairs and upkeep.....	312,000	447,387	307,005
(19) Municipal or public utility services.....	900,000	995,428	784,737
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	71,800,000	71,192,126	50,904,326
(22) All other expenditures.....	358,300	458,853	325,095
	130,676,000	130,350,655	102,211,268
(34) Less—Estimated savings and recoverable items.....	8,296,000	8,602,032	7,562,489
Total.....	\$122,380,000	\$121,748,623	\$ 94,648,779

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	623,800	559,100
Accommodation—in this agency's own buildings.....	2,981,900	2,768,100
Accounting and cheque issue services—Comptroller of the Treasury.....	250,300	214,200
Contributions to superannuation account—Treasury Board.....	2,166,700	1,242,900
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	243,800	283,500
Employee surgical—medical insurance premiums—Treasury Board.....	188,000	118,700
Employee compensation payments—Department of Labour.....	20,600	14,800
Carrying of franked mail—Post Office Department.....	184,100	181,900
	\$ 6,659,200	\$ 5,383,200

Payments of Damage Claims

	Amount
Sundry claims each under \$1,000 (4).....	\$ 282

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Return on investments.....	190 71	262 99
Refunds of previous years' expenditure.....	234,059 00	140,854 62
Miscellaneous.....	528 10	524 36
Total.....	\$ 234,777 81	\$ 141,641 97

Certified correct.

W. G. SCHNEIDER
President, National Research Council.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	14,542	18,566
Other.....	481,438	280,288
	<u>495,980</u>	<u>298,854</u>
Previous years—		
Collectible—		
Other.....	13,020	13,637
Uncollectible—		
Other.....	3,340	1,188
	<u>16,360</u>	<u>14,825</u>
	<u>\$ 512,340</u>	<u>\$ 313,679</u>

During the year 48 items amounting to \$461 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.

Appendix 1

NATIONAL RESEARCH COUNCIL WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS		LIABILITIES	
	<u>1968</u>	<u>1967</u>	
Inventory, at cost.....	\$ <u>372,603</u>	\$ <u>292,198</u>	Working capital advance... \$ <u>372,603</u> \$ <u>292,198</u>

Statement of Working Capital Advance Account for the year ended March 31, 1968 (with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Balance, inventory, at beginning of year.....	292,198	256,944
Increase or decrease (—) in inventory during the year.....	80,405	35,254
Net profit or loss (—) for the year (Exhibit A).....	—721	88
	<u>371,882</u>	<u>292,286</u>
Net profit credited to the National Research Council special fund under the liability category, deposit and trust accounts.....		—88
Net loss charged to the National Research Council special fund.....	721	
Balance, inventory, at end of year.....	\$ <u>372,603</u>	\$ <u>292,198</u>

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968 (with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Sales.....	670,607	612,795
Cost of sales—		
Inventory at beginning of year.....	292,198	256,944
Costs incurred during the year.....	751,733	647,961
	<u>1,043,931</u>	<u>904,905</u>
Inventory at end of year.....	372,603	292,198
	<u>671,328</u>	<u>612,707</u>
Net profit or loss (—) for the year.....	\$ <u>—721</u>	\$ <u>88</u>

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF NATIONAL REVENUE

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF NATIONAL REVENUE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
29·2	Stat.	Minister of National Revenue—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
CUSTOMS AND EXCISE					
29·2	1	General administration, operation and maintenance.....	59,720,000 00	56,613,904 28	53,800,182 44
TAXATION					
29·5	5	General administration and district offices.....	58,663,900 00	58,085,446 12	51,769,110 10
TAX APPEAL BOARD					
29·7	Stat.	Salaries of members of the board.....	144,355 23	144,355 23	112,999 92
	10	Administration expenses.....	193,400 00	180,516 35	160,893 55
			337,755 23	324,871 58	273,893 47
GENERAL					
29·8	Stat.	Exchequer court awards.....	16,263 85	16,263 85	1,129 20
29·8	Stat.	Refunds of amounts credited to revenue in previous years.....	669 12	669 12	375 76
			16,932 97	16,932 97	1,504 96
		Expenditures from appropriations not required for 1967-68.....			6,426 78
		Total.....	\$118,755,588 12	\$115,058,154 87	\$105,868,117 67

Salary of Minister, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

The above amounts were paid to: Hon E J Benson for the period April 1, 1967 to January 17, 1968, \$13,809; Hon J J J Chrétien for the period January 18 to March 31, 1968, \$3,191.

Hon E J Benson received travelling expenses of \$7,953; Hon J J J Chrétien \$1,082, both charged to Vote 1.

CUSTOMS AND EXCISE

Vote 1 General administration, operation and maintenance including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year from firms and individuals requiring special services.....	59,720,000
Expenditures.....	\$ 56,613,904

Total revenue arising from the above expenditures amounted to \$2,010,669.

Expenditures included an ex-gratia payment of \$100 or over as follows:

Particulars and payee	Authority	Amount
Payment for cost of moving house on closure of customs office at Bell Island Nfd. G J N Butler.....	P. C. 1967-30/811 May 4, 1967	\$ 1,800

General administration			
	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 8,194,000	7,896,000	6,780,977
Overtime.....	(1) 2,000	2,000	426
Allowances.....	(2) 100,000	100,000	80,082
A Professional and special services.....	(4) 97,000	131,000	129,266
Travelling and removal expenses.....	(5) 624,000	730,000	708,946
Freight and express.....	(6) 6,000	12,000	9,006
Postage.....	(7) 98,000	98,000	88,833
Telephones and telegrams.....	(8) 82,000	102,000	99,433
Publication of regulations and memoranda.....	(9) 2,000	26,000	24,963
Office stationery, supplies, equipment and furnishings	(11) 321,000	424,000	384,462
Materials and supplies.....	(12) 12,000	18,500	14,131
Rental of buildings.....	(15) 14,500	16,500	16,020
B Acquisition of equipment.....	(16) 22,500	21,000	20,354
Repairs and upkeep of equipment.....	(17) 9,000	9,000	3,662
Sundries.....	(22) 4,000	18,000	14,934
	\$ 9,588,000	\$ 9,604,000	\$ 8,375,495

This sub-vote was provided for the cost of the administration of the Customs Act, the Customs Tariff and the related regulations established thereunder, as well as other acts and regulations administered in whole or in part by the division, and covers such functions as (a) the conducting of values investigations in foreign countries for appraisal purposes, (b) customs and excise seizures and prosecutions, (c) staff services which include executive direction, personnel administration, finance, management audit, laboratory, office services and management analysis, etc.

Revenue arising from the above expenditures amounted to \$18,035 and consisted of *Return on investments*—\$1,885; *Privileges, licences and permits* \$16,150—law stamps \$16,150.

A Payments by services with individual payments of \$2,000 or over were:

Awards to informers \$17,848.

Commissionaire services \$25,352—Canadian Corps of Commissionaires Ottawa \$25,352.

Consulting engineers fees \$3,584—K H Kidd Toronto \$3,584.

Legal fees \$68,054—R R Brock Winnipeg \$4,624, M Choquette Quebec \$4,339, L Remillard Quebec \$3,171,

D J Wright Toronto \$31,301.

B Consisted of: household and office equipment \$7,410, scientific equipment \$10,242, transportation equipment \$2,057, miscellaneous equipment \$645.

Excise tax, excise duty, investigation, drawbacks

	Estimates	Allotments	Expenditures
A Salaries and wages.....	(1) 11,944,000	11,797,000	11,617,491
A Overtime.....	(1) 90,000	140,000	138,208
B Law and other costs.....	(4) 100,000	60,000	33,173
Travelling and removal expenses.....	(5) 878,000	843,000	782,020
Freight and express.....	(6) 15,000	33,000	31,502
Postage.....	(7) 32,000	32,000	30,379
Telephones and telegrams.....	(8) 20,000	70,000	67,505
Publication of regulations and memoranda.....	(9) 15,500	31,000	28,505
Office stationery, supplies, equipment and furnishings	(11) 164,000	294,000	261,665
Other materials and supplies.....	(12) 3,500	4,500	3,406
C Customs excise stamps and labels.....	(12) 836,000	836,000	746,221
D Acquisition of equipment.....	(16) 4,500	3,500	803
Repairs and upkeep of equipment.....	(17) 1,500	1,500	9
Sundries.....	(22) 3,000	3,000	1,626
	14,107,000	14,148,500	13,742,513
Less—Amount recoverable from firms requiring special services.....	(34) 500,000	500,000	636,058
	\$ 13,607,000	\$ 13,648,500	\$ 13,106,455

This sub-vote was provided for the costs involved with the administration of the Excise Tax Act, the Excise Act, and related regulations established thereunder, as well as the other acts and regulations which together cover such functions as (a) the assessment and collection of sales and other taxes on domestic goods, including values and classification determination, commercial records, auditing, legal and licencing functions, and special investigations; (b) the assessment and collection of excise duties, including supervision of licenced excise establishments and bonded warehouses; (c) investigations regarding importation of goods at lower than proper duty or values, values invoicing, and other infractions of customs and excise laws, and (d) drawbacks investigations to establish entitlement to remission of customs and excise duties and taxes paid on imported goods.

Revenue arising from the above expenditures amounted to \$858,566 and consisted of *Miscellaneous* \$858,566—Investigation service (customs seizures).

A Extra services both during and outside of regular hours were performed for the accommodation of licenced excise establishments.

The cost of the extra services and a large proportion of the overtime services were paid for by the parties accommodated. The sum of \$388,223 so recovered was credited to this sub-vote.

B Included legal fees \$26,012—P E Brodey Toronto \$2,486, W C Deakon Toronto \$2,817, R B Slater Winnipeg \$2,764, P I B Staniszewski Toronto \$2,228.

C Stamps and labels required for customs and excise purposes, also law stamps required under the provisions of the Exchequer Court Act, c. 98, R.S., as amended and the Supreme Court Act, c. 259, R.S., as amended, are manufactured under contract.

The printing and handling costs of the spirit age labels were paid for by the distillers. The sum of \$247,835 so recovered was credited to this sub-vote.

D Consisted of: scientific equipment \$564, miscellaneous equipment \$239.

Ports—operation and maintenance, including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year from firms and individuals requiring special services

		Estimates	Allotments	Expenditures
A	Salaries and wages.....	(1) 33,873,000	33,873,000	33,063,803
A	Overtime.....	(1) 1,000,000	1,000,000	763,727
	Allowances.....	(2) 192,000	192,000	176,140
B	Professional and special services.....	(4) 44,000	51,000	42,624
	Travelling and removal expenses.....	(5) 480,000	605,000	574,169
	Freight, express and cartage.....	(6) 78,000	93,000	56,136
	Postage.....	(7) 200,000	206,000	203,573
	Telephones and telegrams.....	(8) 198,000	233,000	232,280
	Publication of regulations and memoranda.....	(9) 40,000	80,000	26,546
	Office stationery, supplies, equipment and furnishings	(11) 933,000	784,000	521,416
C	Uniforms.....	(12) 345,000	345,000	256,865
	Other materials and supplies.....	(12) 81,500	87,500	79,176
	Construction or acquisition of buildings and works,			
	including acquisition of land.....	(13) 260,000	127,000	56,655
	Repairs and upkeep of buildings and works.....	(14) 130,000	130,000	112,738
	Rental of buildings.....	(15) 15,000	15,000	12,230
D	Acquisition of equipment.....	(16) 77,500	62,500	32,011
	Repairs and upkeep of equipment.....	(17) 11,000	16,000	12,459
	Municipal or public utility services.....	(19) 60,000	60,000	46,568
	Sundries.....	(22) 7,000	7,500	6,303
		38,025,000	37,967,500	36,275,419
	Less—Amount recoverable from firms and individuals			
	requiring special services.....	(34) 1,500,000	1,500,000	1,143,465
		\$ 36,525,000	\$ 36,467,500	\$ 35,131,954

This sub-vote was provided to meet the cost of: (a) the examination and appraisal of imported goods; (b) the assessment and collection of duties and taxes payable thereon; (c) the supervision of customs bonded warehouses; (d) the port administration of the customs and excise laws and the regulations in the control of international traffic entering or leaving Canada by road, rail, sea and air; and (e) the construction and acquisition of equipment, buildings and other fixed assets.

Revenue arising from the above expenditures amounted to \$1,134,068 and consisted of *Privileges, licences and permits* \$79,261—copies of documents \$39,606, rental of buildings \$684, brokers licence fees \$38,971; *Proceeds from sales*—\$243,291; *Services and service fees* \$188,174—warehouse and factory fees \$47,430, cartage \$2,992, storage charges \$137,752; *Miscellaneous* \$623,342—customs seizures \$458,474, excise seizures \$148,034, sundries \$16,834.

- | | Estimates | Allotments | Expenditures |
|---|----------------------|----------------------|----------------------|
| A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms, and included the services of the port officers assigned to duties of a supervisory nature in bonded factories and warehouses.
The cost of the extra services and a large proportion of the overtime services were paid for by the parties accommodated. The sum of \$1,143,465 so recovered was credited to this sub-vote. | | | |
| B Payments by services with individual payments of \$2,000 or over were:
<i>Armoured car service</i> \$6,828—Brink's Express Company of Canada Limited Montreal \$6,828.
<i>Commissionaire services</i> \$31,174—Canadian Corps of Commissionaires Ottawa \$31,174.
<i>Fees for entering and clearing vessels and aircraft</i> \$3,944. | | | |
| C For the purpose of providing uniforms for customs officers, cloth is purchased by the department for resale to clothing manufacturers—see Customs and Excise working capital advances under the schedule, Departmental Working Capital Advances, in volume I of this report and the appendix to this section. This allotment includes the cost of the completed uniforms, as well as waterproof clothing, caps, buttons and badges which are purchased in quantity. | | | |
| D Consisted of: household and office equipment \$7,337, transportation equipment \$20,033, miscellaneous equipment \$4,641. | | | |
| Total Vote 1..... | \$ 59,720,000 | \$ 59,720,000 | \$ 56,613,904 |

TAXATION

Vote 5 General administration and district offices including recoverable expenditures on behalf of the Canada Pension Plan.....	57,833,900
Transfer from Treasury Board Vote 5 contingencies.....	830,000
	58,663,900
Expenditures.....	\$ 58,085,446

Total non-tax revenue arising from the above expenditures amounted to \$1,647,147.

Expenditures included an ex-gratia payment of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement of \$100 representing cash register shortages.		
Mrs N Anderson London Ont.....	P.C. 1967-26/1235 June 22, 1967	\$ 100

General administration

		Estimates	Allotments	Expenditures
Salaries and wages.....				\$5,256,800
Transfer from Treasury Board Vote 5 contingencies.....				88,000
	(1)	5,344,800	5,469,800	5,433,008
A Professional and special services.....	(4)	135,300	131,300	129,746
B Law costs.....	(4)	125,000	185,500	170,142
Travelling expenses.....	(5)	410,000	386,000	385,959
Freight, express and cartage.....	(6)	5,000	7,000	6,999
Postage.....	(7)	14,000	14,000	13,004
Telephones and telegrams.....	(8)	70,000	75,500	75,229
C Informational services.....	(10)	700,000	613,000	508,114
Office stationery, supplies and equipment.....	(11)	143,000	143,000	132,958
Expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge.....	(22)	400,000	400,000	400,000
Sundries.....	(22)	5,500	6,500	5,250
		7,352,600	7,431,600	7,260,409
Less—Amount recoverable from the Canada pension plan account.....	(34)	938,000	938,000	938,000
		\$ 6,414,600	\$ 6,493,600	\$ 6,322,409

This sub-vote was provided for the operation and maintenance of the head office of the taxation division which is responsible for the administration and enforcement of the Income Tax Act, the Estate Tax Act and Part I of the Canada Pension Plan Act.

Revenue arising from the above expenditures amounted to \$4,101 and consisted of *Proceeds from sales*—\$939; *Miscellaneous* \$3,162—law costs \$1,173, sundries \$1,989.

A Payments by services with individual payments of \$2,000 or over were:

Appraisal and valuation of property \$3,832.

Bank charges for ownership certificates \$87,371—Banque Canadienne Nationale \$5,111, Canadian Imperial Bank of Commerce \$14,912, Bank of Montreal \$15,367, Montreal City and District Savings Bank \$3,302, Bank of Nova Scotia \$6,286, Provincial Bank of Canada \$9,509, Royal Bank of Canada \$25,758, Toronto-Dominion Bank \$6,317.

Commissionaire services \$14,869—Canadian Corps of Commissionaires Ottawa \$14,869.

Court reporting services \$10,605—Department of Justice \$3,543 as reimbursement for services paid.

Examination services \$3,040—John Chapman Toronto \$2,593.

Stenographic and typing services \$3,703—Personnel Pool Ottawa \$3,703.

B Expenditures included:

Court costs \$65,649—Exchequer Court awards \$50,464: Aaron Building Limited \$468, Aaron's Ladies Apparel Limited \$468, Aaron's (Prince Albert) Limited \$468, Aaron's Renfrew Furs Limited \$468, Aaron's (Saskatoon) Limited \$468, Admiral Investments Ltd \$895, Allied Business Supervisions Limited \$468, Alpine Drywall & Decorating Ltd \$821, Associated Investors of Canada Ltd \$888, Atlantic Engine Rebuilders Ltd \$3,536, Wilbrod Bherer \$400, Arthur W Brymer \$1,265, Miluska Cada \$1,297, Canada Steamship Lines Limited (2) \$2,864, Career Girl Store Limited \$468, William J Cherrie \$75, Nathan Cohen \$499, Cosmos (Quebec) Limited \$809, Dr Ronald K Cumming (2) \$2,104, Dow Chemical of Canada Limited \$100, Foreign Power Securities Corporation Limited (2) \$2,344, Guaranty Trust Company of Canada in the capacity of Executor of the Will of Dorothy Elgin Towle deceased \$2,095, Hamilton Motor Products (1963) Ltd \$100, William Albert Hansen \$653, Hope Hardware & Building Supply Co Ltd \$7,514, Leonard G Hough \$940, I & A Realty Limited \$468, Industrial Glass Company Limited \$1,867, Clarence F Mallender Jr \$75, Joseph Maurais \$390, Miller Building Limited \$468, Morgan's Limited \$468, Morgan Securities Limited \$953, Jose Newman \$40, Jules Newman \$40, Egidio Pevato \$885, Quality Chekd Dairy Products Association (Cooperative) \$1,384, Robert M Randall \$1,113, Cyril John Ransom \$1,219, Reader's Digest Association (Canada) Ltd \$940, Bert Robbins Excavating Ltd \$855, Bessie L Shipp \$1,090, Gordon S Shipp \$1,090, Harold G Shipp \$1,090, June C Shipp \$1,090, Kuno E Stockelback \$561, Thibodeau Express Limited \$761, Tingen Turkey Ranch & Hatchery Ltd \$65, Doreen May Westmoreland \$578, Hyman Zalkind \$499; Supreme Court awards \$15,185: Aaron's Ladies Apparel Limited \$1,692, Allied Business Supervisions Limited \$1,720, Alpine Drywall & Decorating Ltd \$1,640, Atlantic Engine Rebuilders Limited \$1,803, Foreign Power Securities Corporation Limited (2) \$2,148, Guaranty Trust Company of Canada in the capacity of Executor of the Will of Dorothy Elgin Towle deceased \$2,961, Egidio Pevato \$1,161, Robert M Randall \$2,060.

Exchequer Court law stamps \$4,805.

Legal fees \$77,220—D Mc K Brown Vancouver \$7,130, C G Dilts Winnipeg \$5,948, P Genest Toronto \$6,480, D A Keith Toronto \$5,385, M H Patterson Calgary Alta \$11,850, W B Williston Toronto \$33,309.

Miscellaneous \$8,611—Department of Justice \$8,034 as reimbursement for services paid.

C Contracts: (1966-67) Vickers and Benson Limited in respect of income tax and Canada pension plan forms and requirements \$349,982, expenditures \$349,982 (final) (amends reporting in Public Accounts 1966-67); Vickers and Benson Limited in respect of the Canada pension plan and income tax returns \$500,000, expenditures \$397,581.

District offices

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$47,984,600			
Transfer from Treasury Board Vote 5 contingencies.....	742,000			
Allowances.....		(1) 48,726,600	48,684,600	48,368,829
A Law costs.....		(2) 8,700	8,700	7,685
B Other professional and special services.....		(4) 285,000	255,000	220,114
Travelling expenses.....		(4) 262,000	262,000	236,144
Freight, express and cartage.....		(5) 1,800,000	1,760,000	1,754,017
Postage.....		(6) 160,000	230,000	225,766
Telephones and telegrams.....		(7) 1,032,000	1,032,000	1,031,251
Publication and departmental reports.....		(8) 335,000	476,500	475,727
Informational services.....		(9) 208,000	273,000	257,627
Office stationery, supplies and equipment.....		(10) 7,000	7,000	2,560
Materials and supplies.....		(11) 3,985,000	3,970,000	3,969,163
Municipal or public utility services.....		(12) 5,000	5,000	1,289
		(19) 12,000	12,000	4,212

		Estimates	Allotments	Expenditures
Registry searches	(22)	9,000	17,000	16,310
Sundries	(22)	27,000	28,500	28,343
		56,862,300	57,021,300	56,599,037
Less—Amount recoverable from the Canada pension plan account (\$4,598,000) and a portion of the amount recoverable for computer service (\$15,000)	(34)	4,613,000	4,851,000	4,836,000
		\$ 52,249,300	\$ 52,170,300	\$ 51,763,037

This sub-vote was provided for the operation and maintenance of the thirty district offices of the taxation division charged with the enforcement of the provisions of the Income Tax Act, the Estate Tax Act and Part I of the Canada Pension Plan Act. The sub-vote included provision for the Taxation Data Centre in Ottawa. The other offices are located across Canada at strategic points from St John's Newfoundland to Whitehorse in the Yukon.

Revenue arising from the above expenditures amounted to \$1,643,046 and consisted of *Miscellaneous* \$1,561,544—fines and forfeitures \$1,561,544; *Services and service fees* \$81,502—rental of computer \$81,502.

A Expenditures included *legal fees* \$174,017—W P G Allen Toronto \$4,327, K L Brawner Vancouver \$3,866, F U Collier Vancouver \$2,487, T J Duckworth Calgary Alta \$4,806, J Dufour Chicoutimi Que \$2,918, A B Ferris Vancouver \$5,250, P Furlong Windsor Ont \$3,517, J Galipeault Quebec \$2,245, P Garceau Three Rivers Que \$2,238, R Goodwin Quebec \$2,534, P Hess Toronto \$3,260, Hoyt, Mockler & Dixon Fredericton \$2,655, G Lebrun Cap de la Madeleine Que \$2,096, H J MacDonald Calgary Alta \$2,580, C Marchand Sault Ste Marie Ont \$6,228, T S Mills Toronto \$2,145, R A F Montgomery Calgary Alta \$3,610, M E Roy Roberval Que \$2,078, R B Slater Winnipeg \$2,103, S M Toy Vancouver \$11,640, W B Williston Toronto \$8,020, C Zalev Windsor Ont \$2,640.

B Payments by services with individual payments of \$2,000 or over were:

Accounting services \$3,212—Gunn Roberts and Co Toronto \$2,712.

Analyst and consultant services \$30,464—Unemployment Insurance Commission \$29,187 to cover 50% of the costs for consulting services performed by Urwick, Currie & Partners Ltd Montreal.

Appraisal and valuation of property \$12,377—The Royal Trust Company St John's \$4,235.

Armoured car service \$13,572—Brink's Express Company of Canada Limited Montreal \$9,234, Loomis Armoured Car Service Vancouver \$2,658.

Commissionaire services \$104,221—British Columbia Corps of Commissionaires Vancouver \$4,068, Canadian Corps of Commissionaires Ottawa \$91,171, Dominion Bureau of Statistics \$4,107, Unemployment Insurance Commission \$4,875.

Court reporting services \$6,117.

Credit and personnel reports \$63,480—Credit Bureau of Greater Toronto \$3,255, The Hooper Holmes Bureau Inc Morristown N J USA \$5,410, Progress Reporting Services Ltd Winnipeg \$2,156, Retail Credit Company Atlanta Ga USA \$45,014, Retailers Commercial Agency Inc Atlanta Ga USA \$3,354.

Total Vote 5	\$ 58,663,900	\$ 58,663,900	\$ 58,085,446
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TAX APPEAL BOARD

Section 86 of the Income Tax Act, c. 148, R.S., as amended, provides for the establishment of a Tax Appeal Board to be appointed by the Governor in Council and to consist of a chairman and not less than 2 or more than 5 other members, one of whom may be appointed as assistant chairman. The authority states that members are to be paid travelling allowances calculated in the same manner as allowances paid to judges under the Judges' Act, c. 159, R.S., as amended.

Salaries of members of the Board, Income Tax Act, c. 148, R.S., as amended (1) \$ 144,355

The members of the board are: C L Snyder, chairman, R W S Fordham, assistant chairman, M Boisvert, W O Davis, R St Onge and J O Weldon.

Vote 10 Administration expenses.....	193,400
Expenditures.....	\$ 180,517

		Estimates	Allotments	Expenditures
Salaries.....	(1)	101,400	105,900	105,185
A Court reporters' fees.....	(4)	46,000	43,000	38,032
Travelling expenses.....	(5)	27,000	21,900	17,210
Telephones and telegrams.....	(8)	2,000	2,600	2,517
Office stationery, supplies and equipment.....	(11)	15,000	18,000	16,640
Sundries.....	(22)	2,000	2,000	933
		\$ 193,400	\$ 193,400	\$ 180,517

A Fees of \$2,000 or over were as follows: Capital Verbatim Reporting Co Ltd Ottawa \$23,991, M Couture Montreal \$2,128, M Guay Montreal \$3,027, K Khanna Montreal \$5,180.

GENERAL

Exchequer Court awards, Exchequer Court Act, c. 98 R.S., as amended..... (22) \$ 16,264

Canadian Pittsburgh Industries was awarded \$10,000 on the recovery of sales tax on door hardware.

Central Electric Wire Limited was awarded costs of \$574 in a Tariff Board Appeal and Exchequer Court ruling.

Lion Fur Corporation was awarded \$4,527 on the recovery of excise taxes on importation of mouton and costs of \$714.

Marché de Quebec Inc was awarded costs of \$449 in connection with customs seizure of goods.

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116 R.S., as amended..... (22) \$ 669

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	109,435,155	106,431,009	99,319,380
(2) Civilian allowances.....	302,700	265,907	268,160
(4) Professional and special services.....	1,094,300	999,241	1,003,556
(5) Travelling and removal expenses.....	4,219,000	4,222,321	3,338,761
(6) Freight, express and cartage.....	264,000	329,409	262,396
(7) Postage.....	1,376,000	1,367,040	1,196,768
(8) Telephones, telegrams and other communication services..	707,000	952,691	755,723
(9) Publication of departmental reports and other material...	265,500	337,641	287,088
(10) Exhibits, advertising, films, broadcasting and displays....	707,000	510,674	502,579
(11) Office stationery, supplies, equipment and furnishings....	5,561,000	5,286,304	4,261,869
(12) Materials and supplies.....	1,283,000	1,101,088	1,080,179
Buildings and works, including land—			
(13) Construction or acquisition.....	260,000	56,655	163,765
(14) Repairs and upkeep.....	130,000	112,738	115,239
(15) Rentals.....	29,500	28,250	24,173
Equipment—			
(16) Construction or acquisition.....	104,500	53,168	110,540
(17) Repairs and upkeep.....	21,500	16,130	12,502

DEPARTMENT OF NATIONAL REVENUE

29-9

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(19) Municipal or public utility services.....	72,000	50,780	57,421
(21) Pensions, superannuation and other benefits.....			6,427
(22) All other expenditures.....	474,433	490,632	397,431
	126,306,588	122,611,678	113,163,957
(34) Less—estimated savings and recoverable items.....	7,551,000	7,553,523	7,295,839
Total.....	\$118,755,588	\$115,058,155	\$105,868,118

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	11,356,700	10,134,900
Accommodation—in this Department's own buildings.....	157,000	173,000
Accounting and cheque issue services—Comptroller of the Treasury.....	903,900	746,900
Contributions to superannuation account—Treasury Board.....	7,236,100	4,679,400
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	1,040,600	1,168,000
Employee surgical-medical insurance premiums—Treasury Board.....	756,300	479,800
Employee compensation payments—Department of Labour.....	39,500	24,300
Carrying of franked mail—Post Office Department.....	551,500	412,900
	\$ 22,041,600	\$ 17,819,200

Payments of Damage Claims

CUSTOMS AND EXCISE

Sundry claims, each under \$1,000 (7).....	\$ 607
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REVENUES

Comparative Summary

	Customs and Excise	1967-68	1966-67
Tax Revenue—			
Excise Taxes			
A Sales Tax.....		2,145,608,645 65	2,073,081,043 55
B Less Old Age Security Tax.....		544,516,014 35	559,515,045 41
		1,601,092,631 30	1,513,565,998 14
C Other Excise Taxes.....		337,048,158 58	315,580,980 94
D Customs Import Duties.....		746,437,350 60	777,585,703 11
E Excise Duties.....		488,554,309 45	460,980,029 19
Total net Tax Revenue.....		3,173,132,449 93	3,067,712,711 38

Non-Tax Revenue—

F	Return on investments.....	1,885 19	364 75
G	Privileges, licences and permits.....	95,411 17	199,088 94
H	Proceeds from sales.....	243,290 53	170,396 65
I	Services and service fees.....	188,174 33	252,896 52
J	Refunds of previous years' expenditure.....	4,137 00	995 09
K	Miscellaneous.....	1,481,907 52	1,456,909 27
Total (Customs and Excise).....		3,175,147,255 67	3,069,793,362 60

Taxation

Tax Revenue—

L	Income Tax		
	Individuals		
	Deductions at source.....	2,863,570,772 67	2,349,154,546 18
	Less Old Age Security Tax.....	619,000,000 00	438,400,000 00
		2,244,570,772 67	1,910,754,546 18
	Other collections.....	786,103,117 50	701,265,764 68
	Less Old Age Security Tax.....	181,100,000 00	138,200,000 00
		605,003,117 50	563,065,764 68
	Corporations.....	1,820,589,109 29	1,742,724,755 99
	Less Old Age Security Tax.....	150,000,000 00	149,500,000 00
		1,670,589,109 29	1,593,224,755 99
	Non-Resident.....	220,472,053 41	203,621,403 18
M	Estate Tax.....	102,192,358 00	101,105,631 02
Total net Tax Revenue.....		4,842,827,410 87	4,371,772,101 05

Non-Tax Revenue—

	Return on investments.....		36 00
N	Proceeds from sales.....	938 61	538 11
O	Services and service fees.....	81,501 92	102,201 76
P	Refunds of previous years' expenditure.....	99,453 36	9,841 09
Q	Miscellaneous.....	1,564,706 40	618,142 53
Total (Taxation).....		4,844,574,011 16	4,372,502,860 54
Grand Total.....		\$8,019,721,266 83	\$7,442,296,223 14

Details

Customs and Excise

Tax Revenue—

A	Sales Tax: on domestic goods \$1,952,642,343; on imports \$286,606,626	2,239,248,969	
	Less drawbacks \$1,203,155 and refunds \$92,437,168.....	93,640,323	2,145,608,646

Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.

B	Less Old Age Security Tax.....	544,516,015
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The Old Age Security Act, c. 200, R.S., as amended, provided for the imposition of a 3 per cent sales tax to partially meet the cost of payment of old age security pensions and, concurrently, a reduction from 11 per cent to 8 per cent in the sales tax levied under the Excise Tax Act. Pursuant to section 11(1) of the Old Age Security Act, the above amount "equal in the opinion of the Minister of National Revenue to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

1,601,092,631

C Other Excise Taxes:

Penalties \$1,868,065; miscellaneous (court penalties, court costs, etc.) \$315,477.

Manufacturers' taxes: automobiles \$22; cigarettes \$241,440,863; cigars \$1,076,291; tobacco manufactured \$21,169,356; jewellery, clocks, watches, etc. \$10,154,970; lighters \$428,177; matches \$762,336; radios and tubes, etc. \$17,314,921; playing cards \$1,208,623; coin games \$163,190; smokers' accessories \$180,619; television sets and tubes, etc. \$15,266,338; toilet articles and preparations \$17,934,068; wines \$5,327,282..... 337,610,598

The amount of \$337,610,598 represented other excise taxes on domestic goods \$321,932,707 and on imports \$15,677,891.

Less drawbacks \$19,976 and refunds \$542,463..... 562,439

Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.

337,048,159

D Customs Import Duties..... 830,218,101
Less drawbacks \$56,024,198 and refunds \$27,756,552..... 83,780,750

746,437,351

Drawbacks consisted of home consumption drawback claims amounting to \$9,740,380 and export drawback claims of \$46,283,818.

E Excise Duties: Spirits \$180,401,260; beer \$120,239,225; Canadian raw leaf tobacco \$57,325; cigarettes \$187,242,291; cigars \$931,701; manufactured tobacco \$6,349,590; licences \$31,001..... 495,252,393
Less drawbacks \$4,705,842 and refunds \$1,992,242..... 6,698,084

488,554,309

Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to beer exported or delivered to ships' stores.

Non-Tax Revenue—

F Return on investments: Surplus on operation of the Customs and Excise working capital advances \$1,600; sundries \$285..... 1,885

G Privileges, licences and permits: Brokers' licences \$39,029; copies of documents \$39,625; law stamps \$16,150; rentals of public buildings and properties \$684..... 95,488
Less refunds..... 77

95,411

H Proceeds from sales: Sale of unclaimed goods, seals, etc. \$244,689; sundries \$22..... 244,711
Less refunds..... 1,420

243,291

I Services and service fees: Cartage \$2,992; customs warehouse annual licence fees \$47,455; storage charges \$137,815..... 188,262
Less refunds..... 88

188,174

Storage charges were for goods warehoused for examination and not cleared within the prescribed period.

J Refunds of previous years' expenditure..... 4,137

K Miscellaneous: Customs seizures \$1,485,163; excise seizures \$149,445; sundries \$17,053..... 1,651,661
Less adjustments of penalties, customs and excise seizures \$169,534; sundries \$219..... 169,753

1,481,908

The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.

Total (Customs and Excise).....

\$ 3,175,147,256

Certified correct.

R. C. LABARGE,
Deputy Minister of National Revenue
for Customs and Excise.

Taxation

Tax Revenue—

L Income Tax			
Individuals			
Deductions at source.....	3,242,544,029		
Less refunds.....	378,973,256		
		2,863,570,773	
Less Old Age Security Tax.....	619,000,000		2,244,570,773
Other collections.....	801,002,509		
Less refunds.....	14,899,391		
		786,103,118	
Less Old Age Security Tax.....	181,100,000		605,003,118
Corporations.....	1,922,767,847		
Less refunds.....	102,178,738		
		1,820,589,109	
Less Old Age Security Tax.....	150,000,000		1,670,589,109

The Old Age Security Act, c. 200, R.S., as amended, provides for the imposition of 4 per cent personal income tax not to exceed \$240 per annum and the imposition of a 3 per cent tax on corporation profits to partially meet the cost of payment of old age security pensions. Pursant to section 11 (1) of the Act, the amounts of \$800,100,000 in respect of individuals and \$150,000,000 in respect of corporations "equal in the opinion of the Minister of National Revenue to the Old Age Security Tax collected" were transferred to the old age security fund which will be found under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

Non-resident.....		222,665,250	
Less refunds.....		2,193,197	
			220,472,053
M Estate Tax.....		106,484,084	
Less refunds.....		4,291,726	
			102,192,358

The Estate Tax includes duties levied under the Dominion Succession Duty Act.

Non-Tax Revenue—

N Proceeds from sales.....			939
O Services and service fees (computer services).....			81,502
P Refunds of previous years' expenditure.....			99,453
Q Miscellaneous: Fines and forfeitures \$1,561,544; law costs \$1,173; sundries \$1,989.....			1,564,706
Total (Taxation).....			<u><u>\$ 4,844,574,011</u></u>

Certified correct.

D. H. SHEPPARD,
Deputy Minister of National Revenue for Taxation.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	608,096	9,220
Other.....	97,917,466*	138,349,669
Uncollectible.....	960,806	203,003
	99,486,368	138,561,892
Previous years—		
Collectible—		
Inter-departmental.....	298	
Other.....	179,448,990*	148,987,552
Uncollectible.....	15,646,794	20,230,572**
	195,096,082	169,218,124
	<u>\$ 294,582,450</u>	<u>\$307,780,016**</u>

CUSTOMS AND EXCISE

Not included in the above is a contingent receivable estimated at \$43.6 million for duties and taxes resulting from failure to meet the requirements of the law in connection with the importation of motor vehicles and motor vehicle parts, having particular reference to the automotive programs. This estimate includes only cases where the department has ascertained that companies have not fully complied with the conditions specified. Also the receivables do not include the unpaid portion of duties and taxes on certain temporary importations where approval for relief is being sought by Order in Council similar in extent to that applicable under continuing Orders in Council to specific types of temporary importations.

The total receivables amounted to \$16,957,431 and consisted of:

	Total	Excise	Customs
Active and collectible	8,783,646	5,923,517	2,860,129
This amount represents current debts and debts on which collection action is presently being taken and represents 10,538 accounts.			
Doubtful/Under Appeal.....	3,320,943	2,401,493	919,450
Included in this amount are 1,926 accounts which have been appealed, sent for legal opinion or show little prospect of being collected although collection action has not yet been completed.			
Insolvencies.....	4,178,797	3,721,376	457,421
There are 1,043 accounts classified as insolvent and these include bankruptcies, proposals in bankruptcy, companies under the Winding-Up Act and other forms of liquidation which are awaiting final court discharge.			
Uncollectible.....	674,045	425,865	248,180
These are debts where all avenues of collection have been exhausted and are in the process of being submitted for deletion. These are 291 such debts.			
	<u>\$ 16,957,431</u>	<u>\$ 12,472,251</u>	<u>\$ 4,485,180</u>

During the year 824 items amounting to \$76,830 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended, 69 items amounting to \$73,112 were deleted under the Bankruptcy Act, and 202 items amounting to \$1,775,848 were deleted under authority of Treasury Board Vote 7c.

TAXATION

The amount shown as collectible as at March 31, 1968 amounted to \$265,978,368 and consisted of inter-departmental accounts \$26,856; individual income tax \$125,653,029—deductions at source \$9,559,427, other collections \$116,093,602; corporation tax \$113,298,673; non-resident tax \$6,161,185; estate tax \$15,735,566; deferred tax \$5,099,053; sundries \$4,006.

Uncollectibles as at March 31, 1968 amounted to \$11,646,651 and consisted of individual income tax \$7,649,957—deductions at source \$1,727,030, other collections \$5,922,927; corporation tax \$3,659,945; non-resident tax \$168,152; estate tax \$167,597; sundries \$1,000.

During the year 18,301 items amounting to \$1,956,172 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended, 636 items amounting to \$717,333 were deleted under the Bankruptcy Act and 1,024 items amounting to \$16,898,291 were deleted under authority of Treasury Board Vote 7c.

*Approximately 51% of the dollar value of the amounts shown as collectible is represented by assessments under appeal. Although an assessment under appeal is an amount owing to the Crown this amount may be reduced on the eventual disposition of the appeal. There is no way of reasonably estimating the possible future reductions of such assessments.

**Amends reporting in Public Accounts 1966-67.

Appendix

CUSTOMS AND EXCISE WORKING CAPITAL ADVANCES

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS

LIABILITIES

	1968	1967		1968	1967
Inventory, at cost.....	\$ 72,733	\$ 53,417	Working capital advance.....	\$ 72,733	\$ 53,417

Statement of Working Capital Advance Account for the Year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance, inventory, at beginning of year.....	\$ 53,417	\$ 34,657
Increase in inventory during the year.....	19,316	18,760
Net profit for the year (Exhibit A).....	1,600	86
	74,333	53,503
Net profit credited to non-tax revenue.....	-1,600	-86
Balance, inventory at end of year.....	\$ 72,733	\$ 53,417

NOTE.—The debit balance in this account at any time not to exceed \$90,000.

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	\$ 54,850	\$ 93,018
Cost of sales—		
Inventory at beginning of year.....	53,417	34,657
Costs incurred during the year.....	73,210	111,692
	126,627	
Less: Accounts receivable.....	-644	
	125,983	146,349
Inventory at end of year.....	-72,733	-53,417
	53,250	92,932
Net profit for the year.....	\$ 1,600	\$ 86

1967-68
PUBLIC ACCOUNTS

POST OFFICE DEPARTMENT

Details of
EXPENDITURES AND REVENUES

CONTENTS

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POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 212, R.S., as amended, the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: receiving payments on government annuities; selling unemployment insurance stamps; sale of migratory bird hunting permits; and making available to the public certain forms and literature issued by government departments.

Post Offices are divided into two main groups, namely staff offices and revenue offices. The postmasters and staffs of the staff offices are paid from parliamentary appropriations. Postmasters of revenue offices and their staffs are paid by salary warrants issued by headquarters of the Post Office Department and charged to postal revenue.

Appendix 1 to this section contains the departmental balance sheet as at March 31, 1968 and statement of revenue and expenditure for the year ended March 31, 1968.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
30·2	Stat.	Postmaster General—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
30·2	1	Postal services including Canada's share of the upkeep of the International Bureaux at Berne and Montevideo..	306,719,300 00	301,823,053 50	268,474,253 04
30·5	Stat.	Exchequer Court awards.....	5,527 30	5,527 30	
30·6	Stat.	Refunds of amounts credited to revenue in previous years.....	12 00	12 00	821 43
		<i>Expenditures from appropriations not required for 1967-68.....</i>			1,584 32
		Total.....	\$306,741,839 22	\$301,845,592 72	\$268,493,658 71

Salary of Postmaster General, Hon J J P Cote, Salaries Act, c. 243, R.S., as amended. (1) \$ 15,000

Motor car allowance to Postmaster General, c. 249, R.S., as amended..... (2) \$ 2,000

Hon J J P Cote received travelling expenses of \$5,659 charged to Vote 1.

Vote 1	Postal Services including Canada's share of the upkeep of the International Bureaux at Berne and Montevideo.....	293,708,000
	Vote 1b.....	10,435,300
	Vote 1c.....	2,262,000
	Transfer from Treasury Board Vote 5 contingencies.....	314,000
		306,719,300
	Expenditures.....	\$301,823,054

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Payment of night differential for periods September 25, 1954 to October 9, 1959 and September 20, 1961 to May 25, 1962 to correct underpayments because no actual time records are available.	P.C. 1967-30/965 May 18, 1967	
J R Barnard.....		175
W E Butter.....		175
R Conley.....		175
S J Hammond.....		175
S Holmes.....		175
G A Kibbler.....		175
W A Kurbis.....		175
G Novetsky.....		175
D C Paul.....		175
A P Simpson.....		174
For loss of personal effects in transit on his return trip from Ottawa to Edmonton via Canadian National Railways while on official duties.		
J P Griffin.....	P.C. 1967-39/1028 May 25, 1967.....	202
Overcontribution to the unemployment insurance fund.		
H J Davis.....	T.B. 671999 August 8, 1967.....	220
J G A Lauzon.....	P.C. 1968-21/585 March 28, 1968....	138
		<u>\$ 2,309</u>

Departmental administration including Canada's share of the upkeep of the International Bureaux at Berne and Montevideo

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 3,372,600		
Transfer from Treasury Board Vote 5 contingencies.....	57,000		
Overtime.....	(1) 3,429,600	3,437,700	3,357,679
Corps of commissioner services.....	(1) 5,000	5,000	4,012
Professional and special services.....	(4) 24,800	25,200	25,139
Travelling expenses.....	(4) 45,400	63,900	50,168
Freight, express and cartage.....	(5) 624,100	477,500	338,330
Telephones and telegrams.....	(6) 8,000	3,000	2,747
Publication of departmental reports and other material.....	(8) 26,400	37,400	37,283
Exhibits, advertising, films, broadcasting and displays	(9) 84,000	67,000	59,212
Office stationery, supplies, equipment, furniture and furnishings.....	(10) 381,700	396,700	389,352
Repairs to office equipment.....	(11) 148,300	213,800	213,719
Repairs and upkeep of equipment.....	(11) 6,000		
Canada's share of the upkeep of the International Bureaux at Berne and Montevideo.....	(17) 300	1,800	1,759
Unemployment insurance contributions.....	(20) 67,500	67,500	54,125
Sundries.....	(21) 1,200		1,110
	(22) 15,900	25,700	19,260
	<u>\$ 4,867,000</u>	<u>\$ 4,823,400</u>	<u>\$ 4,553,895</u>

This sub-vote was provided to cover the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, Deputy Postmaster General and Administrative Services.

A Payments by services with individual payments of \$2,000 or over were:

Management consultants \$14,183—D G Farmar Ottawa \$4,617, P S Ross & Partners Ottawa \$9,566.
Legal fees and expenses \$9,863.

PUBLIC ACCOUNTS, 1967-68

Operations including salaries and other expenses of staff post offices, district offices, railway mail service staffs, and supplies, equipment and other items for revenue post offices, including administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$193,047,100			
Transfer from Treasury Board Vote 5 contingencies.....	221,000			
		(1) 193,268,100	187,568,079	186,323,365
Overtime.....		(1) 7,933,000	9,625,700	7,467,978
Night differential payments for operating services...		(2) 1,715,000	1,919,750	1,700,316
A Isolation and other allowances.....		(2) 108,000	143,800	143,725
B Mileage allowance.....		(2) 240,000	222,400	222,308
Corps of commissionaire services.....		(4) 48,000	48,800	47,053
Professional and special services.....		(4) 37,000	10,000	3,279
Travelling and removal expenses.....		(5) 604,000	734,120	733,645
Freight, express and cartage.....		(6) 95,000	111,300	111,280
C Telephones and telegrams.....		(8) 301,500	330,700	330,665
Publication of departmental reports and other material.....		(9) 87,600	77,000	54,382
Office stationery, supplies and equipment.....		(11) 1,123,500	1,273,800	1,226,264
Furniture and furnishings.....		(11) 500,600	469,200	394,075
Repairs to office equipment.....		(11) 22,000		
D Mail bags and letter carrier satchels.....		(12) 1,159,000	1,131,300	1,131,223
D Uniforms.....		(12) 1,476,000	1,309,000	1,261,274
E Materials and supplies.....		(12) 997,200	1,024,600	1,024,519
Rental of storage space.....		(15) 18,000	10,000	7,874
F Acquisition of equipment.....		(16) 2,654,000	2,473,500	2,386,535
G Repairs and upkeep of equipment.....		(17) 522,000	531,500	520,090
Rental of equipment.....		(18) 113,000	240,100	240,032
School fees and public utility services.....		(19) 22,800	22,800	8,633
Unemployment insurance contributions.....		(21) 220,000	252,551	252,391
Sundries.....		(22) 8,000	10,300	4,961
		\$213,273,300	\$209,540,300	\$205,595,867

A Payments were made to: post office staffs \$114,337, supervisory postmasters \$28,968.

B Mileage allowance consisted of payments of one and one-half cents per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

C Expenditures included \$14,485 paid to the Department of Transport for the department's share of the consolidated switchboard, public buildings, Toronto.

D Materials and fittings for mail bags and materials for uniforms and letter carriers satchels are purchased by the department and resold to the manufacturers—see Post Office working capital advance which is included under the schedule, departmental working capital advances in volume 1 of this report and a statement of operations which is shown in appendix 2 to this section. Expenditures represent payments for completed articles. Uniforms are provided to eligible employees without charge.

E Expenditures included \$333,273 for binder twine, \$88,539 for gasoline and oil and \$538,397 for printed forms.

F Expenditures included the purchase of: transportation equipment \$381,954; standard post office equipment \$995,903; mail boxes, locks and keys \$515,610; inspection services \$19,443.

G Expenditures included: transportation equipment repairs \$150,287; repairs and general maintenance of post office equipment \$369,791.

Transportation—Movement of mail by land, air and water, including administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 507,700			
Transfer from Treasury Board Vote 5 contingencies.....	7,000			
		(1) 514,700	456,700	455,775
Overtime.....		(1) 200	200	126
Travelling expenses.....		(5) 10,000	14,000	13,792

POST OFFICE DEPARTMENT

30-5

		Estimates	Allotments	Expenditures
Telephones and telegrams.....	(8)	3,400	3,400	3,386
Office stationery, supplies, equipment, furniture and furnishings.....	(11)	10,600	7,600	5,570
Repairs to office equipment.....	(11)	1,000		
Sundries.....	(22)	100	58,900	1,606
Mail service by railway.....	(32)	14,921,000	14,914,350	14,899,879
Mail service by ordinary land conveyance, including rural mail delivery.....	(32)	42,075,000	45,786,550	45,663,997
Mail service by air.....	(32)	23,602,000	23,787,300	23,631,224
Mail service by water.....	(32)	2,705,000	2,475,000	2,419,267
		<u>\$ 83,843,000</u>	<u>\$ 87,504,000</u>	<u>\$ 87,094,622</u>

Financial services including audit of revenue, money order and savings bank business; and postage stamps

		Estimates	Allotments	Expenditures
Salaries and wages.....		\$ 2,056,200		
Transfer from Treasury Board Vote 5 contingencies.....		29,000		
	(1)	2,085,200	2,071,700	1,933,572
Overtime.....	(1)	5,000	5,000	2,064
A Security transfer of cash deposits and use of night deposit services.....	(4)	37,000	36,500	34,715
Travelling expenses.....	(5)	3,500	4,300	3,864
Telephones and telegrams.....	(8)	6,900	7,500	7,479
Office stationery, supplies, equipment, furniture and furnishings.....	(11)	85,500	108,400	108,368
B Rental of accounting machines.....	(11)	376,400	382,000	333,623
Repairs to office equipment.....	(11)	3,000		
Money order forms.....	(12)	163,400	163,400	158,175
C Manufacture of postage stamps and stamped postage supplies.....	(12)	1,914,600	2,020,600	1,947,130
Postage meter and postage register supplies.....	(12)	55,000	50,000	48,944
Unemployment insurance contributions.....	(21)	500	800	736
Sundries.....	(22)		1,400	
		<u>\$ 4,736,000</u>	<u>\$ 4,851,600</u>	<u>\$ 4,578,670</u>

This sub-vote was provided to cover: (a) the salaries and other expenses of the staff of the Accounting Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage and money orders, and the operations of the Post Office Savings Bank; and (b) the cost of postage stamps, money order forms, postage meter and postage register supplies.

A Expenditures included payments to Brinks Express Co of Canada Ltd Montreal \$18,195 and Loomis Armoured Car Service Vancouver \$3,585 for security transfer service.

B Expenditures included payments to Central Data Processing Service Bureau Ottawa \$118,798, International Business Machines Company Limited Don Mills Ont \$172,388 and Univac Division of Sperry Rand Canada Ltd Toronto \$29,142.

C Expenditures included payments to Canadian Bank Note Co Ltd Ottawa \$1,165,656 and British American Bank Note Co Ltd Ottawa \$88,791 for the manufacture of postage stamps and stamped postage supplies.

Total Vote 1.....	<u>\$306,719,300</u>	<u>\$306,719,300</u>	<u>\$301,823,054</u>
--------------------------	-----------------------------	-----------------------------	-----------------------------

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended..... (22) \$ 5,527

Details will be found under payments of damage claims.

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$	12
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Refund of charges made to certain postmasters for letter collection boxes.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	207,255,800	199,559,571	177,559,869
(2) Civilian allowances.....	2,065,000	2,068,349	1,882,046
(4) Professional and special services.....	192,200	160,354	142,698
(5) Travelling and removal expenses.....	1,241,600	1,089,631	847,520
(6) Freight, express and cartage.....	103,000	114,027	93,982
(8) Telephones, telegrams and other communication services..	338,200	378,813	296,761
(9) Publication of departmental reports and other material...	171,600	113,594	106,621
(10) Exhibits, advertising, films, broadcasting and displays....	381,700	389,352	358,910
(11) Office stationery, supplies, equipment and furnishings....	2,276,900	2,281,619	1,443,078
(12) Materials and supplies.....	5,765,200	5,571,265	4,692,032
Building and works including land—			
(15) Rentals.....	18,000	7,874	9,941
Equipment—			
(16) Construction or acquisition.....	2,654,000	2,386,535	1,758,345
(17) Repairs and upkeep.....	522,300	521,849	408,303
(18) Rentals.....	113,000	240,032	126,607
(19) Municipal or public utility services.....	22,800	8,632	13,135
(20) Contributions, grants, subsidies, etc., not included elsewhere	67,500	54,125	43,750
(21) Pensions, superannuation and other benefits.....	220,500	254,237	208,675
(22) All other expenditures (other than special categories).....	29,539	31,366	19,982
SPECIAL CATEGORIES			
(32) Movement of mail by land, air and water.....	83,303,000	86,614,368	78,481,404
Total.....	\$306,741,839	\$301,845,593	\$268,493,659

Estimated Value of Major Services not Included in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	30,850,700	27,811,300
Accounting and cheque issue services—Comptroller of the Treasury.....	590,000	637,800
Contributions to superannuation account—Treasury Board.....	11,709,900	9,438,700
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	3,027,800	2,856,500
Employee surgical-medical insurance premiums—Treasury Board.....	1,804,300	1,137,200
Employee compensation payments—Department of Labour.....	433,000	245,600
*Carrying of franked mail—Post Office Department.....	1,124,600	1,262,200
	\$ 49,540,300	\$ 43,389,300

*Included in this department's appropriations.

Estimated Value of Major Services Provided to Other Departments

	Carrying of franked mail	
	1967-68	1966-67
Agriculture.....	273,500	267,200
Auditor General.....	2,600	2,600
Board of Broadcast Governors.....	14,400	12,100
Office of the Chief Electoral Officer.....	4,800	5,000
Consumer and Corporate Affairs (formerly Registrar General).....	54,000	
Defence Production.....	92,400	65,700
Canada Emergency Measures Organization.....	5,000	3,700
Dominion Bureau of Statistics.....	487,400	527,300
Energy, Mines and Resources.....	84,200	96,100
Dominion Coal Board.....	900	700
National Energy Board.....	3,600	2,800
External Affairs.....	96,800	93,900
Finance.....	527,200	447,600
Fisheries.....	16,600	17,200
Forestry and Rural Development.....	29,800	22,000
Governor General and Lieutenant-Governors.....	3,200	2,900
Indian Affairs and Northern Development.....	77,000	74,200
Industry.....	31,700	4,900
Insurance.....	8,000	8,000
Justice.....	29,000	2,600
Labour.....	122,200	110,000
Legislation.....	180,300	280,000
Manpower and Immigration.....	62,200	85,400
National Defence.....	416,100	428,300
National Film Board.....	3,600	5,100
National Gallery of Canada.....	14,100	7,800
National Health and Welfare.....	90,600	106,300
National Research Council, including the Medical Research Council.....	184,100	181,900
National Revenue.....	551,500	412,900
Privy Council.....	9,400	6,100
Economic Council of Canada.....	3,200	3,400
Public Archives and National Library.....	17,000	16,300
Public Printing and Stationery.....	765,500	755,000
Public Service Commission.....	90,000	76,700
Public Works.....	33,200	46,600
Secretary of State.....	53,000	54,000
Solicitor General.....	11,200	29,800
Royal Canadian Mounted Police.....	82,500	64,100
Trade and Commerce.....	345,200	222,600
Transport.....	122,100	130,100
Canadian Transport Commission.....	19,000	22,600
Treasury Board.....	75,000	
Unemployment Insurance Commission.....	212,300	154,500
Veterans Affairs.....	56,600	57,800
	<u>\$ 5,362,000</u>	<u>\$ 4,913,800</u>

Payments of Damage Claims

Particulars and payee	Authority	Amount
Cancellation of mail contract by the Post Office Department. Conrad Joannette.....	Exchequer Court award.....	5,527
Special and general damages for injuries received when his car was struck by a Post Office Department mailmobile on December 7, 1966, charged to Vote 1. Stuart de Wilson.....	Justice recommendation December 4, 1967.....	1,470
Sundry claims each under \$1,000 (166).....		10,421
		\$ 17,418

REVENUES
Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Postal revenue.....	327,104,099 77	295,442,603 26
B Less: Disbursements.....	45,458,467 94	42,100,121 52
	281,645,631 83	253,342,481 74
C Return on investments.....	17,633 18	10,452 40
D Refunds of previous years' expenditure.....	53,573 60	27,285 71
E Miscellaneous.....	49,154 34	49,016 95
Total.....	\$281,765,992 95	\$253,429,236 80

Details
Postal revenue
RECEIPTS

Non-Tax Revenue—	
A	
Postage:—	
Sale of stamps, etc:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.....	118,831,756
Postage meter and postage register machine impressions on mail matter.....	152,462,666
Postage paid in cash:	
First class matter—includes gold bullion, mutilated bank notes and sundries.....	1,372,054
Second class matter—newspapers and periodicals mailed by publishers and news dealers.....	9,656,920
Third class matter—circulars, books, catalogues and samples mailed under permit.....	16,080,115
Fourth class matter—mailing under special permit at parcel post rates.....	39,005
Government departments and agencies.....	8,659,315
Payments received from foreign countries:	
Postage on parcels received from other countries for delivery in Canada.....	2,801,510
Transit charges on foreign mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada.....	3,588,558
Total postage.....	313,491,899
Rental of post office lock boxes.....	2,497,670
Money orders:	
Fees on postal money orders.....	9,419,248
Commission collected from foreign countries on foreign money orders payable in Canada.....	16,743
Profit in exchange on postal transactions with other countries.....	333,470
Other revenue:	
Commission received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps and meter impressions.....	1,014,043
Commission received from the Department of Labour for collection of Government annuity premiums.....	46,092
Sundries.....	284,935
Gross postal revenue.....	327,104,100

POST OFFICE DEPARTMENT

30-9

DISBURSEMENTS

(Deducted from Gross Postal revenue)

B

Remuneration of postmasters and staffs, as follows:

As at March 31, 1968, 9,963 postmasters were paid from revenue, of whom 7,576 were paid at fixed annual rates and 2,387 were paid on a sub office basis.

Salaries and allowances paid at:—

Revenue post offices.....	11,923,593
Semi-staff post offices.....	21,728,307
Sub post offices.....	5,831,616
Total "Remuneration of postmasters and staffs paid from revenue".....	39,483,516
Discount allowed to vendors of postage supplies.....	894
Compensation paid to messengers for special delivery of letters and parcels.....	855,287
Losses by fire, theft, forgery, etc.....	251,238
Commission paid to foreign countries on Canadian money orders payable in those countries.....	41,872
Postage on parcels mailed in Canada for delivery in foreign countries.....	2,426,338
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries.....	1,912,566
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles.....	486,757
Total disbursements.....	45,458,468
Net postal revenue.....	281,645,632

Other revenue

RECEIPTS

C Return on investments.....	17,633
D Refunds of previous years' expenditure.....	53,574
E Miscellaneous revenue.....	49,154
Total other revenue.....	120,361
Grand total.....	\$281,765,993

Certified correct.

W. H. WILSON,
Deputy Postmaster General.

Comparative Statement of Accounts Receivable at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....		
Other.....	25,397	16,157
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	8,743	7,224
	\$ 34,140	\$ 23,381

During the year, 3 items amounting to \$159 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended, and 1 item for \$1,817 was deleted under authority of Treasury Board Vote 7c.

Appendix 1

POST OFFICE DEPARTMENT

Balance Sheet as at March 31st, 1968

ASSETS		LIABILITIES	
Cash in the hands of postmasters and in transit.....		Post Office savings bank depositors.....	\$17,909,690
Post Office accounts in consolidated revenue fund		Post Office accounts in consolidated revenue fund	
Post Office savings bank.....	\$18,596,031	Cash on hand and in transit.....	\$18,744,059
Outstanding money orders.....	34,894,972	Post Office working capital advance.....	743,793
Philatelic trust.....	114,866	Outstanding postal money orders	
Post Office account.....	604,811	Unpaid money orders.....	30,218,589
Suspense account.....	215,191	Liability to chartered banks for paid money orders..	6,026,568
Securities on deposit			36,245,157
Bonds at par, of or guaranteed by the Government		Less: Provisional payments to foreign countries.....	1,350,185
of Canada, held as postage guaranties or security		Contractors' security and postage guarantee deposits,	
for contracts.....		including accrued interest to March 31st, 1968, on	
		cash deposits.....	1,098,443
Inventory of material and fittings (working capital		Philatelic trust account	
advance), to be used in the manufacture of uniforms,		Payments made in advance by collectors for postage	
satchels and mail bags.....		stamps.....	114,866
Accounts receivable		Accounts payable	
International reply coupons from foreign postal		Accrued salaries to revenue and semi-staff post-	
administrations.....	16,939	masters and assistants.....	1,001,678
Government departments and agencies for postage		Sundry accounts payable.....	7,731
paid in cash.....	37,471	Suspense accounts	
Department of National Defence for postal trans-		Credits in fire, theft and other cases not yet closed..	2,297
actions at Canadian Forces post offices outside		Collections regarding forged and duplicate money	
Canada.....	80,809	orders.....	1,065
Sundry accounts receivable.....	33,877	Adjustment of revenue for unsold postage supplies at	
		Canadian Forces post offices outside Canada.....	61,136
		Paylist deductions and deposits not transferred to	
		other government departments or agencies at	
		close of year.....	215,191
			169,096

Suspense accounts		
For losses by fire, theft and other causes (under investigation).....	369,584	Unfilled philatelic orders at close of year..... 14,280
		Advance payments for postal values received from non-accounting postmasters..... 53,888
		Sundry credit balances..... 6,766
		<hr/>
	<hr/>	354,623
	\$74,869,855	<hr/>
	<hr/>	\$74,869,855
	<hr/>	<hr/>

NOTE.—Lands, buildings and furnishings are provided and paid for by the Department of Public Works and consequently are not included among the Assets. Certain international Accounts Receivable and Payable are not in the Balance Sheet, since they cannot be established with sufficient accuracy.

Certified correct.

W. H. WILSON,
Deputy Postmaster General.

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1968

Gross postal revenue.....		327,104,100
Less: expenses paid from postal revenue.....		<u>45,458,468</u>
Net postal revenue.....		281,645,632
Other revenue—		
Return on investments.....	17,633	
Refunds on previous years' expenditure.....	53,574	
Miscellaneous revenue.....	<u>49,154</u>	
		120,361
Total, transferred to Receiver General of Canada.....		<u>281,765,993</u>
<i>Deduct:</i>		
Expenditure paid from parliamentary appropriations.....	301,845,593	
†Accommodation provided by Department of Public Works.....	38,871,000	
Accounting and cheque issue service provided by Comptroller of the Treasury...	590,000	
Contributions to: superannuation account \$11,709,900, employee group-surgical-medical insurance \$1,804,300 and Canada pension plan account and Quebec pension plan account \$3,027,800 by Treasury Board.....	16,542,000	
Employee compensation payments by the Department of Labour.....	433,000	
Interest on Post Office savings bank account at 2½%—Department of Finance...	<u>474,161</u>	
		358,755,754
<i>Less:</i>		
Revenues attributable to Post Office:		
Government of Canada mail free of postage.....	6,523,900*	
Interest on money order float at 5%.....	2,212,187	
Interest on funds in savings bank accounts at 5½%.....	<u>1,062,630</u>	
		9,798,717
		<u>348,957,037</u>
Net operating deficit.....		<u>\$ 67,191,044</u>

†Reflects value on actual accommodation occupied.

*Amount based on actual mail volume—1967-68.

Appendix 2

POST OFFICE WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	1968	1967		1968	1967
Inventory, at cost.....	749,245	627,046	Accounts payable.....	5,452	11,104
			Balance of working capital advance.....	743,793	615,942
	<u>\$ 749,245</u>	<u>\$ 627,046</u>		<u>\$ 749,245</u>	<u>\$ 627,046</u>

Statement of Working Capital Advance Account
for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance, inventory at beginning of year.....	627,046	309,865
Increase in inventory during the year.....	122,199	317,181
Net profit for the year (Exhibit A).....	17,633	10,452
	<u>766,878</u>	<u>637,498</u>
Net profit credited to non-tax revenue.....	-17,633	-10,452
Balance, inventory at end of year.....	<u>\$ 749,245</u>	<u>\$ 627,046</u>

NOTE.—The debit balance in this account at any time not to exceed \$895,000.

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	\$ 1,118,859	\$ 848,337
Cost of sales—		
Inventory at beginning of year.....	627,046	309,865
Costs incurred during the year.....	1,223,425	1,155,066
	<u>1,850,471</u>	<u>1,464,931</u>
Inventory at end of year.....	-749,245	-627,046
	<u>1,101,226</u>	<u>837,885</u>
Net profit for the year.....	<u>17,633</u>	<u>10,452</u>

1967-68
PUBLIC ACCOUNTS



PRIVY COUNCIL



Details of
EXPENDITURES AND REVENUES



CONTENTS

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PRIVY COUNCIL

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
31· 2	Stat.	The Prime Minister's salary and motor car allowance.....	27,000 00	27,000 00	27,000 00
31· 2	1	Maintenance and operation of the Prime Minister's residence.....	40,600 00	33,392 41	36,657 77
PRIVY COUNCIL OFFICE					
31· 3	Stat.	President of the Privy Council—Salary and motor car allowance.....	16,040 25	16,040 25	16,999 92
31· 3	5	Ministers without portfolio— Payment to each member of the Queen's Privy Council for Canada who is a Minister for whom no salary or allowance in addition to the allowances under Section 33 and Section 44 of the Senate and House of Commons Act is provided of a salary of \$7,500 per annum and pro rata for any period less than a year.....	15,000 00	10,982 83	9,213 71
31· 3	Stat.	Motor car allowances.....	4,928 56	4,928 56	4,456 81
31· 3	Stat.	Allowance to former Prime Minister.....	16,666 92	16,666 92	16,666 92
31· 3	10	General administration.....	3,608,800 00	3,536,883 24	2,194,488 63
31· 5	15	Expenses of the Royal Commissions listed in the details of the Estimates.....	2,658,301 00	2,599,606 86	3,006,370 04
31·12	17	Expenses of the Science Council of Canada.....	445,500 00	368,206 33	70,825 15
31·13	18	Expenses related to the 1967 Visits of State.....	2,342,100 00	1,940,574 01	225,008 29
31·13	19	Payment to the Company of Young Canadians.....	2,445,000 00	2,441,900 00	854,307 70
			11,619,936 73	10,996,181 41	6,461,994 94
ECONOMIC COUNCIL OF CANADA					
31·13	20	Administration.....	1,622,800 00	1,487,595 06	1,435,885 08
		Total	\$13,242,736 73	\$12,483,776 47	\$ 7,897,880 02

Salary of Prime Minister, the Rt Hon L B Pearson, Salaries Act, c.243, R.S., as amended	(1)	\$	25,000
Motor car allowance to Prime Minister, c.249, R.S., as amended	(2)	\$	2,000

The Rt Hon L B Pearson received travelling expenses of \$4,416 charged to Vote 10.

Vote 1 Maintenance and operation of the Prime Minister's residence.....	40,600
Expenditures.....	\$ 33,392

PRIVY COUNCIL

31·3

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	26,700	26,700	22,301
Office stationery, supplies and equipment.....	(11)	300	300	
Uniforms.....	(12)	300	250	224
Other materials and supplies (food).....	(12)	7,000	7,050	6,213
Entertainment expenses.....	(22)	6,000	5,000	4,488
Sundries.....	(22)	300	1,300	166
		<u>\$ 40,600</u>	<u>\$ 40,600</u>	<u>\$ 33,392</u>

The annual payment by the Prime Minister as required by section 5 of the Prime Minister's Residence Act c.216, R.S., as amended, for food and lodging for himself and his family was credited to non-tax revenue—miscellaneous.

PRIVY COUNCIL OFFICE

Salary of the President of the Privy Council, Hon W L Gordon, c.243, R.S., as amended	(1)	\$ 14,153
Motor car allowance, c.249, R.S., as amended.....	(2)	\$ 1,887

The above amounts were paid for the period April 4, 1967 to March 11, 1968.
The Hon W L Gordon received travelling expenses of \$100 charged to Vote 10.

Vote 5 Ministers without portfolio—Payment, notwithstanding anything in the Financial Administration Act or the Senate and House of Commons Act respecting the independence of Parliament, to each member of the Queen's Privy Council for Canada who is a Minister for whom no salary or allowance in addition to the allowances under section 33 and section 44 of the Senate and House of Commons Act is provided (the acceptance of which shall not render such member ineligible or disqualify him as a member of the House of Commons) of a salary of \$7,500 per annum and pro rata for any period less than a year.....		15,000
Expenditures.....	(1)	\$ 10,983

The above amounts were paid to: Hon J J Chretien for the period April 4, 1967 to January 18, 1968, \$5,905; Hon W L Gordon for the period April 1 to April 3, 1967, \$63; Hon C R Granger for the period September 25, 1967 to March 31, 1968, \$3,875; Hon B S Mackasey for the period February 9 to March 31, 1968, \$1,078; Hon J N Turner for the period April 1 to April 3, 1967, \$62.

Hon J J Chretien received travelling expenses of \$3,765; Senator J J Connolly, \$1,129; Hon C R Granger, \$915; Hon B S Mackasey, \$327, all charged to Vote 10.

Ministers without portfolio—Motor car allowances, c.249, R.S., as amended.....	(2)	\$ 4,929
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Payments were made to: Hon J J Chretien for the period April 4, 1967 to January 18, 1968, \$1,575; Senator J J Connolly for the period April 1, 1967 to March 31, 1968, \$2,000; Hon W L Gordon for the period April 1 to April 3, 1967, \$17; Hon C R Granger for the period September 25, 1967 to March 31, 1968, \$1,033; Hon B S Mackasey for the period February 9 to March 31, 1968, \$287; Hon J N Turner for the period April 1 to April 3, 1967, \$17.

Allowance to former Prime Minister, the Rt Hon L St Laurent, c.249, R.S., as amended	(2)	\$ 16,667
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Vote 10 General administration including \$40,000 for research grants and contributions.....		2,501,300
Vote 10a.....		1,107,500
Expenditures.....		3,608,800
		<u><u>\$ 3,536,883</u></u>

PUBLIC ACCOUNTS, 1967-68

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,700,000	1,733,950	1,731,829
	Overtime.....	(1) 8,000	12,100	12,034
	Allowances.....	(2)	1,050	1,050
A	Professional and special services.....	(4) 1,549,800	1,424,800	1,367,923
	Travelling expenses.....	(5) 70,000	115,000	114,630
	Postage.....	(7) 1,000	1,000	849
	Telephones, telegrams and other communication services.....	(8) 55,000	90,000	89,197
	Exhibits, advertising, films, broadcasting and displays	(10) 40,000	33,000	29,551
	Office stationery, supplies, equipment and furnishings	(11) 125,000	150,000	144,193
	Research grants and contributions.....	(20) 40,000	15,000	12,892
	Expenses of federal-provincial conferences.....	(22) 15,000	21,900	21,893
	Sundries.....	(22) 5,000	11,000	10,842
		\$ 3,608,800	\$ 3,608,800	\$ 3,536,883

J R Matheson, Parliamentary Secretary, received travelling expenses of \$430.

A Payments by services with individual payments of \$2,000 or over were:

Miscellaneous services \$1,140,661—H G Acres & Co Ltd Niagara Falls Ont \$13,000, M H Appley Toronto \$5,500, H W Arthurs Toronto \$7,173, F Bairstow Beaconsfield Que \$9,005, C Battersby Ottawa \$3,600, M Beaulne Orleans Ont \$4,700, E F Beach Montreal \$2,707, M Bedard Pointe Gatineau Que \$2,393, J P Belanger Montreal \$2,262, L Belanger Quebec \$11,677, P Belanger Quebec \$14,591, J Bell Montreal \$9,296, R Bennett Ottawa \$3,516, G W Bertram Victoria \$6,929, S Blais Hull Que \$6,433, B Bonin Montreal \$17,621, A D Booth Saskatoon Sask \$5,000, J D Boyd Vancouver \$2,863, D J M Brown Toronto \$2,845, Canadian Library Association Ottawa \$4,150, Canadian Welfare Council Ottawa \$5,000, A W R Carrothers London Ont \$19,316, D A Chant Riverside Calif USA \$16,245, Chemical Institute of Canada Ottawa \$29,826, M Chevalier Ardmore Pa USA \$2,836, I Christie Kingston Ont \$22,055, S Clarkson Toronto \$5,711, D Coates Ottawa \$5,541, N Coates Ottawa \$4,857, J J Comeau Winnipeg \$23,188, D M Connor Antigonish N S \$7,684, G Conway Toronto \$10,164, F Cote Ottawa \$8,257, J H G Crispo Toronto \$18,234, W B Cunningham Sackville N B \$5,297, J David Montreal \$4,312, K E A De Silva Montreal \$7,637, G Des Coteaux Lucerne Que \$9,037, E Dew Ottawa \$6,429, Gerard Dion Quebec \$25,308, J Dofny Montreal \$15,938, J R Douville Ottawa \$4,312, D Doyle Lachine Que \$2,158, G E Eaton Toronto \$6,168, W K Farrell Ottawa \$6,490, Fiscal & Financial Consultants Ltd Toronto \$14,150, G Forget Quebec \$6,743, S Y Fraser Ottawa \$5,152, S Friedland Bronxville N Y USA \$2,400, D H Fullerton & Company Ottawa \$4,770, S B Goldenberg Montreal \$6,100, J Goulet Ottawa \$3,220, C Gourlay Ottawa \$3,180, Donald J S Gow Kingston Ont \$3,021, A Guetta Ottawa \$25,453, R P Hebdon Toronto \$2,242, E E Herman Cincinnati Ohio USA \$11,310, Heward Newman and Associates Montreal \$12,400, A B Hunt Ottawa \$8,086, S Hymer New Haven Conn USA \$20,467, L A Innes Ottawa \$4,508, G Jamieson Rexdale Ont \$2,812, J S Jamieson Vancouver \$11,313, P H Jones Toronto \$5,617, R Rudy Toronto \$3,146, Julien Hebert & Associes Montreal \$6,200, A E Kovacs Windsor Ont \$3,075, J K Kroeker Grande Prairie Alta \$2,505, A Kruger Toronto \$5,998, W J Kurney Toronto \$2,006, H Lajoie Hull Que \$3,194, Mare Lalonde Montreal \$38,054, G Lamoureux Hull Que \$3,778, V Leroy Montreal \$4,800, B K Leung Ottawa \$4,663, N H Lithwick Ottawa \$3,988, J J Loubser Toronto \$6,068, D E L Maasland Windsor Ont \$13,859, B M MacDonald Vancouver \$2,372, M R MacGuigan Toronto \$5,757, R R March Ottawa \$3,790, C Masson Quebec \$10,883, J I McGinley Ottawa \$2,257, G F McGuigan Vancouver \$2,650, J A McIntyre Guelph Ont \$4,062, G H McKechnie Toronto \$3,512, D W McKinney Guelph Ont \$5,236, J C McManus Toronto \$7,935, E Mercier Quebec \$3,531, A M Mitchell Ottawa \$3,014, T V Montague Vancouver \$2,780, F Morin Quebec \$7,303, J D Muir Edmonton \$3,944, J K Murphy London England \$2,774, W A W Neilson Toronto \$2,351, L Ouellet Quebec \$3,744, E E Palmer London Ont \$8,334, M Paquette Eastview Ont \$2,277, S G Peitchinis London Ont \$5,753, H C Pentland Winnipeg \$5,201, L Pluta Antigonish N S \$3,500, W H Pope Toronto \$5,494, P P Proulx Montreal \$2,684, The Pulp & Research Institute of Canada, Pointe Claire, Que., \$2,074, M Ray Ottawa \$7,176, T E Reid Scarborough Ont \$3,934, G L Reuber London Ont \$9,337, G Rosenbluth Vancouver \$12,353, A Rotstein Toronto \$26,488, P M Roy Montreal \$2,344, J Rule Ottawa \$3,266, Rutgers State University New Brunswick NJ USA \$7,271, A E Safarian Toronto \$20,957, Ruby Samlalsingh Ottawa \$5,848, K R Sandbrook Ottawa \$2,143, S Schiff Toronto \$5,846, R Schubert Ottawa \$5,250, W R D Sewell Victoria \$8,616, M Shaw Saskatoon Sask \$3,716, D Sherbaniuk Toronto \$8,781, C G Simmons Summers P E I \$9,310, B N Smallman Kingston Ont \$7,509, Ida F Smith Ottawa \$2,036, B Solasse Quebec \$3,637, I J Sone Toronto \$2,362, R J Spendlove Ottawa \$2,249, D R Stanley Edmonton \$3,428, B Strayer Saskatoon Sask \$6,783, K A Sunie Montreal \$2,046, G S Swartz Toronto \$2,699, Toronto Public Library Board Toronto \$6,687, L M Tremblay Montreal \$9,877, University of Minnesota Minneapolis Minn USA \$6,693, L G Vagianos Halifax \$3,959, P Verge Quebec \$3,321, S T Wace Oakville Ont \$5,545, Harry J Waidglass Ottawa \$9,443, P Y Walmsley Saskatoon Sask \$2,901, M Watkins Toronto \$29,807, R C Weiler Toronto \$3,006, G R Weller Lennoxville Que \$5,791, W A Westley Montreal \$10,957, J J Wettlaufer London Ont \$18,262, C B Williams Edmonton \$14,605, H A Wilson Ottawa \$7,211, P Wonnacott Baltimore Md USA \$6,524, W J Woodfine Antigonish N S \$11,900, H D Woods Montreal \$26,858, K Wyman Toronto \$7,182.

Vote 15 Expenses of the Royal Commissions listed in the Details of the Estimates...	2,058,300
Vote 15a.....	600,000
Vote 15c.....	1
	2,658,301
Expenditures.....	\$ 2,599,607

Expenses of the Royal Commission on health services

	Estimates	Allotments	Expenditures
Expenses..... (22) \$	10,000	\$ 16,000	\$ 15,920

P.C. 1961-883, June 20, 1961 and P.C. 1962-1208, August 29, 1962 authorized the appointment of E M Hall, as chairman, D M Baltzan, O J Firestone, A Girard, C L Strachan, A F Van Wart, as commissioners under Part I of the Inquiries Act, to inquire into and report upon the existing facilities and the future need for health services for the people of Canada and the resources to provide such services, and to recommend such measures, consistent with the constitutional division of legislative powers in Canada, as the commissioners believe will ensure that the best possible health care is available to all Canadians and, in particular, without restricting the generality of the foregoing, to inquire into and report upon:

- (a) the existing facilities and methods for providing personal health services including prevention, diagnosis, treatment and rehabilitation;
- (b) methods of improving such existing health services;
- (c) the correlation of any new or improved program with existing services with a view to providing improved health services;
- (d) the present and future requirements of personnel to provide health services;
- (e) methods of providing adequate personnel with the best possible training and qualifications for such services;
- (f) the present physical facilities and the future requirements for the provision of adequate health services;
- (g) the estimated cost of health services now being rendered to Canadians, with projected costs of any changes that may be recommended for the extension of existing programs or for any new programs suggested;
- (h) the method of financing health care services as presently sponsored by management, labour, professional associations, insurance companies or in any other manner;
- (i) the methods of financing any new or extended programs which may be recommended;
- (j) the relationship of existing and any recommended health care programs with medical research and the means of encouraging a high rate of scientific development in the field of medicine in Canada;
- (k) the feasibility and desirability of priorities in the development of health services; and
- (l) such other matters as the commissioners deem appropriate for the improvement of health services to all Canadians.

Total expenditures relate to publication of final studies in connection with the report.

Expenses of the Royal Commission on taxation

	Estimates	Allotments	Expenditures
Expenses..... (22) \$	43,000	\$ 118,000	\$ 117,927

P.C. 1962-1334, September 25, 1962 authorized the appointment of K Le M Carter as chairman, and A E Beauvais, D G Grant, Mrs S M Milne, J H Perry, and C E Walls as commissioners under Part I of the Inquiries Act, to inquire into and report upon the incidence and effects of taxation imposed by Parliament, including any changes made during the currency of the inquiry, upon the operation of the national economy, the conduct of business, the organization of industry and the positions of individuals; and to make recommendations for improvements in the tax laws and their administration that may be consistent with the maintenance of a sufficient flow of revenue; and without restricting the generality of the foregoing, to consider and report upon:

- (a) the distribution of burdens among taxpayers resulting from existing rates, exemptions, reliefs and allowances provided in the personal and corporation income taxes, estate taxes and sales and excise taxes, taking into account also the jurisdiction and practices of the provinces and municipalities;
- (b) the effects of the tax system on employment, living standards, savings and investments, industrial productivity and economic stability and growth;
- (c) provisions in existing laws which may have given rise over the years to anomalies or inequalities or which may require action to close loopholes which permit the use of devices to avoid fair taxation;
- (d) the effects of the income, sales and excise taxes and estate duties on income and investment flows which affect the balance of international payments and economic relations with other countries;

- (e) the means whereby the tax laws can best be formulated to encourage Canadian ownership of Canadian industry without discouraging the flow of investment funds into Canada;
- (f) the changes that may be made to achieve greater clarity, simplicity and effectiveness in the tax laws or their administration; and
- (g) such other related matters as the commissioners consider pertinent or relevant to the specific or general scope of the inquiry.

P.C. 1962-33/1535, October 26, 1962 authorized payments to each commissioner of (a) an amount not exceeding \$100 per day for each day during which he is engaged in performing his duties as a commissioner; (b) a per diem living allowance of \$20 to each commissioner while absent from his normal place of residence in connection with his duties as a commissioner; and (c) actual and reasonable out-of-pocket transportation expenses, incurred while absent from his normal place of residence in connection with his duties as a commissioner.

A classification of expenditures follows:

	Full time employees.....	21,423
A	Commissioners' honoraria.....	1,100
	Group surgical-medical insurance.....	110
B	Professional and special services.....	40,293
	Travelling expenses.....	652
	Freight.....	167
	Telephones.....	1,589
	Telegrams.....	40
	Printing, office forms, etc.....	1,075
	Stationery and office supplies.....	4
	Printing commission reports.....	23,806
	Local transportation costs.....	164
B	Computations and tabulations.....	27,504
		<hr/>
		\$ 117,927

- A Payments at per diem rate of \$100 were made to K Le M Carter.
- B Payments by services with individual payments of \$2,000 or over were:
Miscellaneous services \$58,732—J Bossons Toronto \$6,200, G R Conway Toronto \$2,750, J Henry Ottawa \$3,350, McDonald Currie and Co Ottawa \$2,791, National Computing Services Toronto \$12,930, D J Sherbaniuk Toronto \$8,700, F Sylvain Ste Foy Que \$3,664, University of Toronto Toronto \$12,597, T A Wilson Toronto \$5,750.

Expenses of the Royal Commission on pilotage

	Estimates	Allotments	Expenditures
Expenses.....	(22)\$ 232,901	\$ 196,601	\$ 139,512

P.C. 1962-1575, November 1, 1962 authorized the appointment of Y Bernier as chairman, and H A Renwick and R K Smith as commissioners under Part I of the Inquiries Act, to inquire into and report upon the problems relating to marine pilotage provided in Canada, more particularly under the Canada Shipping Act, and to recommend the changes, if any, that should be made in the pilotage system now prevailing, having regard to safety of navigation, development of shipping and commerce, the interests of pilots, shipowners, masters and the public generally; and in particular, without restricting the generality of the foregoing to consider and report upon:

- (a) the extent and nature of marine pilotage requirements, including compulsory pilotage, compulsory payment of pilotage dues and the granting of exemptions;
- (b) the duties, responsibilities and status of marine pilots; and
- (c) the adequacy of the organizational structure provided in the Canada Shipping Act for the administration, regulations and financing of pilotage, taking into consideration such factors as the provision of pilotage services, the determination, collection and disposal of pilotage dues, and the entry into service, technical standards, conduct, income, welfare and pension arrangements of pilots.

P.C. 1962-19/1758, December 13, 1962 authorized payment to Y Bernier, chairman, of (a) a per diem living allowance of \$50 while absent from his normal place of residence in connection with his duties with the Commission, (b) actual and reasonable out-of-pocket transportation expenses incurred while absent from his normal place of residence in connection with his duties with the Commission; and to H A Renwick and R K Smith, of (a) an amount not exceeding \$100 per day for each day during which they are engaged in performing duties as commissioners, (b) a per diem allowance of \$20 each while absent from their normal places of residence in connection with their duties as commissioners, and (c) actual and reasonable out-of-pocket transportation expenses incurred while absent from their normal places of residence in connection with their duties as commissioners.

A classification of expenditures follows:

	Full time employees.....	73,063
A	Commissioners' honoraria.....	2,850
	Terminable allowances.....	6,679
B	Legal services.....	7,275
	Group surgical-medical insurance.....	161
B	Professional and special services.....	22,162
C	Travelling expenses.....	22,654
	Postage.....	62
	Telephones.....	3,280
	Telegrams.....	10
	Purchase of publications.....	238
	Printing, office forms, etc.....	19
	Stationery and office supplies.....	241
	Printing commission reports.....	406
	Sundry supplies and services.....	333
	Local transportation costs.....	79
		<hr/>
		\$ 139,512

- A Commissioners receiving payments were: Y Bernier at per diem rate of \$50; H A Renwick and R K Smith at per diem rate of \$100.
- B Payments by services with individual payments of \$2,000 or over were:
Legal services \$6,750—L Ducharme Ottawa \$6,750.
Miscellaneous services \$18,366—J A Heenan Ottawa \$12,600, Kates Peat Marwick and Co Toronto \$2,391, McDonald Currie and Co Ottawa \$3,375.
- C Living allowance and transportation expenses at per diem rate of \$20 were paid to H A Renwick and R K Smith.

Expenses of the Royal Commission on bilingualism and biculturalism

	Estimates	Allotments	Expenditures
Expenses.....	(22)\$ 1,040,000	\$ 1,050,000	\$ 1,049,853

P.C. 1963-1106, July 19, 1963 and P.C. 1965-2074, November 22, 1965 authorized the appointment of A Lau-
 rendeau and D Duntton as co-chairmen, and C Cormier, R Frith, J L Gagnon, P Lacoste, G Laing, J B Rudnycky,
 F Scott and P Wyczynski as commissioners under Part I of the Inquiries Act, to inquire into and report upon the
 existing state of bilingualism and biculturalism in Canada and to recommend what steps should be taken to develop
 the Canadian confederation on the basis of an equal partnership between the two founding races, taking into account
 the contribution made by the other ethnic groups to the cultural enrichment of Canada and the measures that should
 be taken to safeguard that contribution; and in particular, without restricting the generality of the foregoing, to con-
 sider and report upon:

- the situation and practice of bilingualism within all branches and agencies of the federal administration—
 including Crown corporations—and in their communications with the public and to make recommendations
 designed to ensure the bilingual and basically bicultural character of the federal administration;
- the role of public and private organizations, including the mass communications media, in promoting
 bilingualism, better cultural relations and a more wide spread appreciation of the basically bicultural
 character of our country and of the subsequent contribution made by other cultures; and to recommend
 what should be done to improve that role; and
- having regard to the fact that constitutional jurisdiction over education is vested in the provinces, to discuss
 with the provincial governments the opportunities available to Canadians to learn the English and French
 languages and to recommend what could be done to enable Canadians to become bilingual.

The Order in Council authorized the commissioners to exercise all the powers conferred upon them by section 11
 of the Inquiries Act; to adopt such procedures and methods as they may from time to time deem expedient for the
 proper conduct of the inquiry and sit at such times and at such places as they may decide from time to time; to engage
 the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimburse-
 ment approved by the Treasury Board.

The Order in Council also directed that the commissioners report to the Governor in Council with all reasonable
 despatch, and file with the Dominion Archivist the papers and records of the Commission as soon as reasonably may
 be after the conclusion of the inquiry.

P.C. 1963-31/1406, September 26, 1963, as amended, authorized payment to the commissioners of (a) an amount
 not exceeding \$100 per day for each day during which they are engaged in performing their duties as commissioners;
 (b) a per diem living allowance of \$20 while absent from their normal place of residence in connection with their duties
 as commissioners; and (c) actual and reasonable out-of-pocket transportation expenses while absent from their normal
 place of residence in connection with their duties as commissioners.

A classification of expenditures follows:

	Full time employees.....	585,131
A	Commissioners' honoraria.....	124,100
	Terminable allowances.....	9,678
	Group surgical-medical insurance.....	1,205
	Press news services.....	476
B	Professional and special services.....	189,672
	Travelling expenses.....	50,140
	Freight.....	473
	Postage.....	2,444
	Telephones.....	16,476
	Telegrams.....	214
	Purchase of publications.....	3,162
	Advertising.....	434
	Printing, office forms, etc.....	294
	Printing commission reports.....	22,610
	Stationery and office supplies.....	12,986
	Purchase and repairs, office equipment.....	20,716
	Entertainment.....	300
	Sundry supplies and services.....	8,302
	Local transportation costs.....	960
	Rentals.....	80
		<hr/>
		\$ 1,049,853

A Commissioners receiving payments at per diem rate of \$100 were: C Cormier, A D Dunton, R Frith, J L Gagnon, P Lacoste, G Laing, A Laurendeau, J B Rudnyckyj, F R Scott, P Wyczynski.

B Payments by services with individual payments of \$2,000 or over were:

Data processing \$32,535—SMA Incorporated Montreal \$32,535.

Miscellaneous services \$141,025—R N Bergeron Hull Que \$3,536, M Chevalier Ardmore Pa USA \$11,999, CROP Inc Montreal \$7,380, L Dion Sillery Que \$15,203, F Dupre Outremont Que \$2,069, P Fox Toronto \$5,060, P A Horguelin Montreal \$10,501, K F Kirkwood Ottawa \$4,029, G Lalande Ottawa \$7,335, P Lamy Montreal \$2,393, P MacNeil Ottawa \$2,510, McGill University Montreal \$5,896, K D McRae Ottawa \$5,970, J Meisel Kingston Ont \$3,846, National Opinion Research Center of the University of Chicago Chicago Ill USA \$2,919, B Neathy Ottawa \$2,505, M K Oliver Montreal \$10,564, Ontario Institute for Studies in Education Toronto \$5,000, J Poisson Montreal \$15,349, A Raynauld Rockcliffe Ont \$7,678, C A Sheppard Montreal \$2,455, L Valiquet Oshawa Ont \$3,328, J Wood Calgary Alta \$3,500.

Expenses of the Royal Commission on farm machinery

	Estimates	Allotments	Expenditures
Expenses.....	(22)\$ 508,100	\$ 473,100	\$ 472,837

P.C. 1966-978, May 26, 1966, authorized the appointment of Clarence Lyle Barber of Winnipeg, province of Manitoba, as commissioner, under Part I of the Inquiries Act to inquire into the costs of farm machinery and repair parts and, in particular, without limiting the generality of the foregoing, to inquire into and report upon:

- (1) the factors affecting the price to the user of the agricultural machinery and equipment and parts in Canada including full reference to the impact of financing, distribution and servicing costs on the total price of the user;
- (2) the costs to the user of agricultural machinery in Canada as compared with the costs of similar equipment to users in other countries, both in absolute terms and in relation to total costs;
- (3) the present and prospective competitive position of the Canadian agricultural machinery industry in Canadian and in export markets as compared with agricultural machinery industries in other countries, including an examination of research and development activity and its relationship to the establishment of new facilities in Canada;
- (4) the historical and present relationship between the price and the productivity of agricultural machinery; and
- (5) measures that would contribute to the expansion of efficient production of agricultural machinery, the attainment of technological advances, the improvement of distribution, financing and servicing facilities and the enhancement of the industry's competitive position so that Canadian farmers would be ensured most favourable prices for, and availability of, machinery and parts.

The Order in Council also authorized the commissioner to exercise all the powers set out in section 11 of the Inquiries Act; to engage the services of counsel, technical advisers, experts and staff as may be required, at rates of remuneration, including transportation and living expenses as may be approved by the Treasury Board; to adopt

such procedures and methods as he may from time to time deem expedient for the proper conduct of the inquiry and sit at such times and at such places in Canada as he may decide from time to time; and directed the commissioner to report to the Governor in Council and file the relevant papers and records with the Dominion Archivist as soon as reasonably may be after conclusion of the inquiry.

P.C. 1966-35/1096, June 16, 1966, as amended, authorized payment to the commissioner of:

- (a) an honorarium of \$150 per day while on duty as commissioner of the inquiry;
- (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from his normal place of residence in connection with the work of the Commission in Canada; and
- (c) actual travelling and transportation expenses while in travel status away from his normal place of residence in connection with the work of the Commission outside of Canada.

A classification of expenditures follows:

	Full time employees.....	237,602
A	Commissioners' honoraria.....	17,325
	Terminable allowances.....	8,939
	Group surgical-medical insurance.....	563
B	Travelling expenses.....	33,943
C	Professional services.....	125,544
	Freight, express and cartage.....	335
	Postage.....	973
	Telephones.....	5,857
	Telegrams.....	41
	Publication of reports.....	29
	Purchase of other publications.....	1,748
	Advertising.....	7,656
	Printing, office forms, etc.....	1,183
	Stationery and office supplies.....	10,810
	Purchase and repairs, office equipment.....	16,546
	Local transportation costs.....	240
	Rentals.....	2,467
	Sundries.....	1,036
		<hr/>
		\$ 472,837

- A Commissioner C L Barber received payment at per diem rate of \$150.
- B Commissioner C L Barber received living allowance at per diem rate of \$25.
- C Payments by services with individual payments of \$2,000 or over were:

Consultant fees \$46,560—K R Burgess Ottawa \$2,989, D W Conklin London Ont \$3,189, M Daneau Quebec \$3,837, B Dixon Montreal \$3,089, G S Groves Lennoxville Que \$3,000, J C H Jones Victoria \$2,613, G Lane Ottawa \$2,535, N MacDonald Ottawa \$6,364, R H McKercher Saskatoon Sask \$4,297, R Nkomba Ottawa \$2,430, F A Siddiqui Montreal \$2,400, A G Vicas Montreal \$6,260, Dr P Woroby Regina \$2,963.

Research studies \$11,860—Price Waterhouse & Co Toronto \$3,581, E C Sievwright Associates Ltd Toronto \$2,800, Traffic Research Corporation Toronto \$5,479.

Contract: Booz Allen & Hamilton Canada Ltd Toronto (\$130,000 U S) expenditure \$48,268 for detailed engineering study on the costs of manufacturing farm machinery.

Expenses of the Royal Commission on security procedures

	Estimates	Allotments	Expenditures
Expenses..... (22)	\$ 209,300	\$ 269,300	\$ 268,969

P.C. 1966-2148, November 16, 1966, authorized the appointment of Mr M W MacKenzie, Montreal, Quebec, as chairman, the Hon M J Coldwell, Ottawa, Ontario, and Mr Yves Pratte, Quebec City, as commissioners under Part I of the Inquiries Act to make a full and confidential inquiry into the operation of Canadian security methods and procedures and, having regard to the necessity of maintaining:

- (a) the security of Canada as a nation; and
- (b) the rights and responsibilities of individual persons,

to advise what security methods and procedures are most effective and how they can best be implemented, and to make such reports for this purpose as they deem necessary and desirable in the national interest.

The Order in Council also directed that the proceedings of the inquiry be held in camera and that the commissioners, in conducting their inquiry and in making their reports, consider and take all steps necessary to preserve the secrecy of sources of security information within Canada; the privacy of individuals involved in specific cases which may be examined; the security of information provided to Canada in confidence by other nations; the commissioners follow established security procedures with regard to their staff and the handling of classified information at all stages of the inquiry; the commissioners exercise all the powers conferred on them by section 11 of the Inquiries Act; to sit at such times and at such places as they may decide from time to time; to engage the services of such counsel, staff and technical advisers as they may require, at rates of remuneration and reimbursement approved by the Treasury Board; and further directed that the commissioners report to the Governor in Council with all reasonable despatch, and file with the Privy Council Office the papers and records of the Commission as soon as reasonably may be after the conclusion of the inquiry.

P.C. 1967-30/21 dated January 12, 1967 authorized payment of honoraria to M W MacKenzie, chairman, M J Coldwell and Yves Pratte, commissioners, of \$200 per day for each day on duty with the said Royal Commission on Security, together with a non-accountable per diem living allowance of \$25 and actual transportation expenses incurred while in travel status in Canada away from their normal place of residence, or actual travelling and transportation expenses incurred while in travel status outside of Canada and further authorized payment of a special allowance of \$250 per month to M J Coldwell, commencing November 1, 1966, and of \$225 per month to M W MacKenzie, commencing June 1, 1967, for each month or portion thereof they draw their honoraria as commissioners following the commencement dates specified in this paragraph.

A classification of expenditures follows:

A	Commissioners' honoraria.....	62,900
	Salaries and allowances.....	138,436
	Press news services.....	176
B	Professional and special services.....	24,094
C	Travelling expenses.....	29,069
	Postage.....	100
	Telephones and telegrams.....	6,897
	Advertising.....	1,051
	Stationery and office supplies.....	2,316
	Purchase and repairs, office equipment.....	3,617
	Local transportation costs.....	226
	Sundries.....	87
		<hr/>
		\$ 268,969

- A Commissioners M J Coldwell, M W MacKenzie and Y Pratte received payments at per diem rate of \$200 and M J Coldwell and M W MacKenzie received special allowances at \$250 and \$225 per month, respectively.
- B Payments by services with individual payments of \$2,000 or over were:
Research studies \$5,157—R Arens Montreal \$3,000, J Briere Quebec \$2,157.
- C Commissioners M J Coldwell and M W MacKenzie received living allowances at per diem rate of \$25.

Expenses of the Royal Commission on the status of women in Canada

	Estimates	Allotments	Expenditures
Expenses..... (22)	\$ 600,000	\$ 519,000	\$ 518,666

P.C. 1967-312, February 16, 1967, authorized the appointment of Mrs John Bird Ottawa as chairman, Miss Elsie Gregory MacGill Toronto, Mrs Ottomar Lange Claresholm Alta, Miss Jeanne Lapointe Quebec City, Mrs Robert Ogilvie Fredericton, Mr Donald Gordon Jr Waterloo Ont, and Mr Jacques Henripin Montreal as commissioners, under Part I of the Inquiries Act to inquire into and report upon the status of women in Canada, and to recommend what steps might be taken by the Federal Government to ensure for women equal opportunities with men in all aspects of Canadian society, having regard for the distribution of legislative powers under the constitution of Canada, particularly with reference to federal statutes, regulations and policies that concern or affect the rights and activities of women and, without restricting the generality of the foregoing, to inquire into and report upon:

- (1) laws and practices under federal jurisdiction concerning the political rights of women;
- (2) the present and potential role of women in the Canadian labour force, including the special problems of married women in employment and measures that might be taken under federal jurisdiction to help in meeting them;

- (3) measures that might be taken under federal jurisdiction to permit the better use of the skills and education of women, who wish to re-enter professional or skilled employment;
- (4) federal labour laws and regulations in their application to women;
- (5) laws, practices and policies concerning the employment and promotion of women in the Federal Civil Service, by Federal Crown Corporations and by Federal agencies;
- (6) federal taxation pertaining to women;
- (7) marriage and divorce;
- (8) the position of women under the Criminal Law;
- (9) immigration and citizenship laws, policies and practices with respect to women; and such other matters in relation to the status of women in Canada as may appear to the Commissioners to be relevant.

The Order in Council also authorized the commissioners to exercise all the powers conferred on them by section 11 of the Inquiries Act; to sit at such times and at such places as they may decide from time to time; to engage the services of such counsel, staff and technical advisers as they may require at rates of remuneration and reimbursement approved by the Treasury Board; and to report to the Governor in Council with all reasonable despatch, and file its papers and records with the Dominion Archivist as soon as reasonably may be after the conclusion of the inquiry.

P.C. 1967-2164, November 21, 1967 authorized the acceptance of the resignation of Mr Donald R Gordon, Waterloo Ont as a commissioner.

P.C. 1968-229, February 2, 1968 authorized the appointment of Dr John Humphrey, Montreal, a commissioner together with persons appointed pursuant to Order in Council P.C. 1967-312, February 16, 1967 to inquire into and report upon the status of women in Canada.

Treasury Board Minute 665699, March 16, 1967, as amended, and P.C. 1968-25/1853, October 1, 1968, authorized payment to the commissioners of (a) an honorarium of \$150 per day while on duty with the Commission; (b) a non-accountable living allowance of \$25 per day and actual transportation expenses while in travel status away from their normal place of residence in connection with the work of the Commission in Canada; and (c) actual transportation and travelling expenses when on duty for the Commission outside of Canada.

A classification of expenditures follows:

	Salaries and wages.....	104,212
A	Commissioners' honoraria.....	71,237
	Terminable allowances.....	127
B	Travelling expenses.....	32,315
	Freight, express and cartage.....	813
	Postage.....	991
	Telephones and telegrams.....	6,743
	Advertising.....	12,881
	Office stationery, supplies and equipment.....	48,523
	Sundries.....	2,022
C	Professional and special services.....	238,802
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		\$ 518,666

A Commissioners receiving payments at per diem rate of \$150 were: Mrs J Bird, D Gordon, J Henripin, J Humphrey, Mrs O Lange, Miss J Lapointe, Miss E G MacGill, Mrs R Ogilvie.

B Commissioners receiving living allowances at per diem rate of \$25 were: Mrs J Bird, D Gordon, J Henripin, J Humphrey, Mrs O Lange, Miss J Lapointe, Miss E G MacGill, Mrs R Ogilvie.

C Payments by services with individual payments of \$2,000 or over were:

Research studies \$193,835—M Bossen Winnipeg \$5,556, J Bruce Ottawa \$2,250, Canadian Association of University Teachers Research Ottawa \$2,768, Canadian Centre for Community Research Studies Ottawa \$2,976, Canadian Research Centre for Anthropology Ottawa \$2,982, Canadian Welfare Council Ottawa \$12,000, C Carisse Montreal \$6,000, A Carver Ottawa \$5,000, Federation des Femmes du Quebec Montreal \$13,445, B Gaudet Montreal \$12,765, R Geoffroy Longueuil Que \$3,750, D Hartle Toronto \$5,115, Hickling Johnston Ltd Toronto \$18,000, C W Hobart Edmonton \$8,225, T Kassner Ottawa \$3,245, H D Kirk Kitchener Ont \$15,925, M W Labarge Ottawa \$2,500, R D Lambert and University of Waterloo Waterloo Ont \$26,157, A Parizeau Montreal \$6,869, A Porter Toronto \$17,000, Rotec Inc Montreal \$18,307, A Silcoff Montreal \$3,000.

Miscellaneous services \$20,505—M Begin Ottawa \$8,526, M Coupal Montreal \$7,657, N Saad Montreal \$2,289, J Stewart Ottawa \$2,033.

Expenses of Commission under Part I of the Inquiries Act to investigate and report upon the administration of justice in the Hay River Area of the Northwest Territories

		Estimates	Allotments	Expenditures
Expenses.....	(22)	\$ 15,000	\$ 16,300	\$ 15,923

P.C. 1967-1327 July 4, 1967 authorized the appointment of Honourable Mr Justice W G Morrow, a Judge of the Territorial Court of the Northwest Territories as commissioner, under Part I of the Inquiries Act, to investigate and report upon the administration of justice in the Hay River Area of the Northwest Territories and, without restricting the generality of the foregoing, to investigate and report upon statements in editorials appearing in issues of the newspaper *Tapwe* dated March 27, April 3, April 10, 1967, suggesting that:

- (a) court proceedings in Hay River in the Northwest Territories are not open to members of the public;
- (b) steps have been taken to hamper members of the press in efforts to inform the public about proceedings in the courts in Hay River in the Northwest Territories, and
- (c) all individuals do not receive equal treatment in the courts in Hay River in the Northwest Territories.

The Order in Council also authorized the commissioner to adopt such procedures and methods as he may from time to time deem expedient for the proper conduct of the inquiry, to sit at such times and at such places in the Northwest Territories as he may decide from time to time, to engage the services of such counsel and court reporters as he may require to aid and assist in the inquiry at rates of remuneration and reimbursement approved by the Treasury Board; and directed that the commissioner report his findings to the Governor in Council with all reasonable dispatch.

A classification of expenditures follows:

A Professional and special services.....	6,469
Travelling expenses.....	7,497
Office stationery, supplies and equipment.....	1,957
	<u>\$ 15,923</u>

- A Payments by services with individual payments of \$2,000 or over were:
Legal services \$4,237—D C McDonald Edmonton \$4,237.

Total Vote 15.....	<u>\$ 2,658,301</u>	<u>\$ 2,658,301</u>	<u>\$ 2,599,607</u>
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Vote 17 Expenses of the Science Council of Canada.....	190,000
Vote 17a.....	255,500
	<u>445,500</u>
Expenditures.....	(22) \$ <u>368,206</u>

Payments by services with individual payments of \$2,000 or over were:

Research studies \$169,384—A Bauer Kingston Ont \$2,235, J H Brown Kingston Ont \$7,312, G Cloutier Montreal \$2,819, L P Dugal Sherbrooke Que \$3,312, J S Dupre Toronto \$3,305, J Fieldhouse Ottawa \$4,019, B W Harrison Ottawa \$3,145, A Hone Montreal \$2,456, J B MacDonald Toronto \$25,032, J S McGiffin Almonte Ont \$2,600, The Ontario Institute for Studies in Education Toronto \$25,000, J G Parr Windsor Ont \$3,700, G E Sarault Montreal \$7,494, E Sirluk Toronto \$4,025, University of Toronto \$66,147, E Vogt Vancouver \$6,783.

Vote 18 Expenses related to the 1967 Visits of State.....	1,577,000
Vote 18a.....	765,100
Expenditures.....	2,342,100
	\$ 1,940,574

		Estimates	Allotments	Expenditures
A	Professional and special services.....	(4) 568,300	568,300	518,601
	Travelling expenses.....	(5) 37,300	34,800	17,870
	Freight, express and cartage.....	(6) 1,000	1,000	746
	Postage.....	(7) 500	500	1
	Telephones, telegrams and other communication services.....	(8) 26,000	28,500	19,544
	Office stationery, supplies and equipment.....	(11) 39,600	39,600	22,742
	Sundries.....	(22) 15,500	15,500	2,345
	Expenses pertaining to royal visits 1967.....	(22) 230,550	325,550	307,541
B	Expenses pertaining to state visits 1967.....	(22) 1,423,350	1,328,350	1,051,184
		<u>\$ 2,342,100</u>	<u>\$ 2,342,100</u>	<u>\$ 1,940,574</u>

A Payments by services with individual payments of \$2,000 or over were:
Seconded public servants \$341,518.

Other services \$155,767—Mrs P Allen Ottawa \$2,409, P M Arial Eastview Ont \$2,667, V Beveridge Ottawa \$4,382, M C M Cameron Ottawa \$6,500, M Dagenais Montreal \$2,531, J G E Duquette Montreal \$6,167, D Friend Ottawa \$2,735, G L Garneau Ottawa \$4,333, H Gauvreau Montreal \$3,188, E Girard Montreal \$2,400, L M Gold Ottawa \$2,625, J P Gormley Ottawa \$4,100, H Graham Oakville Ont \$12,504, C Harwood Ottawa \$3,258, G E Heatley Ottawa \$5,417, E G Hession London Ont \$6,300, J B Kinsella Ottawa \$6,300, W C Klassen Ottawa \$6,504, L Lalonde Eastview Ont \$2,506, M Lord Montreal \$5,536, W H Mitchell Ottawa \$4,496, J R C Mondoloni Montreal \$7,421, J R Owens Ottawa \$7,150, P E V Peters Rockcliffe Ont \$7,588, H Powers Ottawa \$3,769, I Rodger Toronto \$2,662, G Roy Ottawa \$2,291, L Roy Montreal \$2,598, A Senecal Hull Que \$9,375, R J Spendlove Ottawa \$2,804, S B Stalley Ottawa \$4,303, J Vaast Montreal \$6,447, J White Ottawa \$2,501.

B Contract—Canadian National Railways \$213,930 expenditures \$213,930 (final) transportation, accommodation and related services for Heads of State.

Vote 19 Payment to the Company of Young Canadians.....	2,445,000
Payment.....	(22) \$ 2,441,900

ECONOMIC COUNCIL OF CANADA

Vote 20 Administration.....	1,522,800
Vote 20a.....	100,000
Expenditures.....	1,622,800
	\$ 1,487,595

Administration

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,157,000	1,088,275	1,055,637
A	Professional and special services.....	(4) 72,000	95,810	91,402
B	Travelling and removal expenses.....	(5) 67,000	67,000	50,704
	Freight, express and cartage.....	(6) 800	2,000	1,869

		Estimates	Allotments	Expenditures
Postage.....	(7)	200	600	332
Telephones and telegrams.....	(8)	14,500	14,640	14,639
Publication of reports and studies.....	(9)	15,500	32,500	31,438
Advertising.....	(10)	200	200	
Office stationery, supplies, equipment and furnishings	(11)	25,300	51,475	46,884
Sundries.....	(22)	15,500	15,500	14,753
		\$ 1,368,000	\$ 1,368,000	\$ 1,307,658

- A Payments by services with individual payments of \$2,000 or over were:
Research services \$43,114—D Armstrong Montreal \$11,100, British Columbia Research Council Vancouver \$6,036, J C Gilson Winnipeg \$17,493, Private Planning Association of Canada Montreal \$8,485.
- B Dr A J R Smith, chairman, received travelling expenses of \$4,923.

Special reference concerning the Department of the Registrar General

		Estimates	Allotments	Expenditures
Casuals and others.....	(1)	122,300	122,300	77,191
A Professional and special services.....	(4)	131,000	131,000	102,746
Travelling and removal expenses.....	(5)	1,500	1,500	
		\$ 254,800	\$ 254,800	\$ 179,937

- A Payments by services with individual payments of \$2,000 or over were:
Research services \$90,022—P C Briant Montreal \$6,250, K Buckley Saskatoon Sask \$5,000, J P Cairns Kingston Ont \$6,272, E U Choudhri Ottawa \$6,475, D Eldon Peterborough Ont \$4,302, H E English Ottawa \$3,200, O J Firestone Ottawa \$10,749, B V Hindley London England \$5,060, W R Lederman Kingston Ont \$10,300, J Melvin London Ont \$2,613, M Moore Vancouver \$3,200, F Roseman Ottawa \$10,862, M D Stewart Ottawa \$15,739.

Total Vote 20.....	\$ 1,622,800	\$ 1,622,800	\$ 1,487,595
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Salaries and wages.....	3,068,153	2,949,128	2,654,929
(2) Civilian allowances.....	25,483	26,533	25,124
(4) Professional and special services.....	2,321,100	2,080,672	588,516
(5) Travelling and removal expenses.....	175,800	183,204	136,076
(6) Freight, express and cartage.....	1,800	2,615	743
(7) Postage.....	1,700	1,182	1,067
(8) Telephones, telegrams and other communication services.....	95,500	123,380	101,132
(9) Publication of departmental reports and other material.....	15,500	31,438	24,582
(10) Exhibits, advertising, films, broadcasting and displays.....	40,200	29,551	40,012
(11) Office stationery, supplies, equipment and furnishings	190,200	213,818	136,580
(12) Materials and supplies.....	7,300	6,437	7,571
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	40,000	12,892	39,800
(22) All other expenditures.....	7,260,001	6,822,926	4,141,748
Total.....	\$ 13,242,737	\$ 12,483,776	\$ 7,897,880

**Estimated Value of Major Services not Included
in this Department's Appropriations**

PRIVY COUNCIL	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	498,900	192,000
Accounting and cheque issue services—Comptroller of the Treasury.....	65,200	30,800
Contributions to superannuation account—Treasury Board.....	187,200	63,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	29,200	17,400
Employee surgical-medical insurance premiums—Treasury Board.....	10,400	7,000
Employee compensation payments—Department of Labour.....	200	500
Carrying of franked mail—Post Office Department.....	9,400	6,100
	<u>800,500</u>	<u>317,600</u>
 ECONOMIC COUNCIL OF CANADA		
Accommodation—provided by the Department of Public Works.....	85,000	80,300
Accounting and cheque issue services—Comptroller of the Treasury.....	10,000	8,400
Contributions to superannuation account—Treasury Board.....	100,000	50,600
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	11,200	7,200
Employee surgical-medical insurance premiums—Treasury Board.....	5,400	2,400
Carrying of franked mail—Post Office Department.....	3,200	3,400
	<u>214,800</u>	<u>152,300</u>
	<u>\$ 1,015,300</u>	<u>\$ 469,900</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Refunds of previous years' expenditure.....	1,808 23	6,379 30
B Miscellaneous.....	5,751 52	5,151 59
Total.....	<u>\$ 7,559 75</u>	<u>\$ 11,530 89</u>

Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure.....	1,808
B Miscellaneous: Payment by the Prime Minister as required by section 5 of the Prime Minister's Residence Act, c.216, R.S. \$5,000, sundries \$752.....	5,752
Total.....	<u>\$ 7,560</u>

Revenues for the Economic Council of Canada are included in the above amounts.

Certified correct.

R. G. ROBERTSON,
Clerk of the Privy Council.

**Comparative Statement of Accounts Receivable
at March 31**

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	363	
Other.....	411	229
	<u>774</u>	<u>229</u>
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	48	
Uncollectible.....		677
	<u>48</u>	<u>677</u>
	<u>\$ 822</u>	<u>\$ 906</u>

During the year 2 items amounting to \$708 were deleted under authority of section 23 of the Financial Administration Act, c.116, R.S., as amended.

Appendix

ECONOMIC COUNCIL OF CANADA

**Statement of Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)**

	<u>1968</u>	<u>1967</u>
Administration:		
Salaries.....	\$ 1,055,637	\$ 1,013,151
Employee benefits.....	116,600	60,200
Professional and special services.....	91,402	164,984
Accommodation.....	85,000	80,300
Travel and removal.....	50,704	50,902
Office stationery, supplies and equipment.....	46,884	41,463
Publication of reports and studies.....	31,438	24,582
Telephones and telegrams.....	14,639	15,897
Accounting and cheque issue services.....	10,000	8,400
Postal services and postage.....	3,532	3,717
Miscellaneous.....	16,622	15,467
	<u>1,522,458</u>	<u>1,479,063</u>
Special studies and references:		
Salaries.....	77,191	74,710
Professional and special services.....	102,746	29,825
Miscellaneous.....		4,587
	<u>179,937</u>	<u>109,122</u>
Total expense.....	<u>\$ 1,702,395</u>	<u>\$ 1,588,185</u>
Total expense provided for by—		
Privy Council Vote 20.....	\$ 1,487,595	\$ 1,279,824
Department of Finance Vote 15.....		156,061

ECONOMIC COUNCIL OF CANADA—Concluded

	<u>1968</u>	<u>1967</u>
Government departments which provided major services without charge:		
employee benefits, accommodation, accounting and postal services	214,800	152,300
	<u>\$ 1,702,395</u>	<u>\$ 1,588,185</u>

Certified correct:

Approved:

N. LAFRANCE
Chief of Administration

ARTHUR J. R. SMITH
Chairman

I have examined the above Statement of Expense and have reported thereon under date of June 26, 1968 to the Economic Council of Canada and The Right Honourable the Prime Minister.

A. M. HENDERSON,
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, June 26, 1968.

To: ECONOMIC COUNCIL OF CANADA
 THE RIGHT HONOURABLE THE PRIME MINISTER
 OTTAWA.

I have examined the accounts and financial transactions of the Economic Council of Canada for the year ended March 31, 1968, pursuant to the provisions of section 20 of the Economic Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expense presents fairly the financial transactions of the Economic Council of Canada for the year ended March 31, 1968, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

1967-68

PUBLIC ACCOUNTS

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PUBLIC ARCHIVES AND NATIONAL LIBRARY

•

Details of

EXPENDITURES AND REVENUES

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PUBLIC ARCHIVES AND NATIONAL LIBRARY

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
PUBLIC ARCHIVES					
32·2	1	General administration and technical services.....	2,035,000 00	1,979,260 42	1,546,592 93
NATIONAL LIBRARY					
32·3	5	General administration including a payment of \$250,000 to the national library purchase account.....	1,620,000 00	1,612,968 98	1,116,424 00
Total.....			\$ 3,655,000 00	\$ 3,592,229 40	\$ 2,663,016 93

PUBLIC ARCHIVES

Vote 1	General administration and technical services.....	2,035,000
	Expenditures.....	\$ 1,979,260

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,404,000	1,447,500	1,438,712
	Less—amount recoverable from Central Microfilm Unit revolving fund.....	(34) 84,000	97,625	97,612
		1,320,000	1,349,875	1,341,100
A	Living allowances.....	(2) 4,500	7,000	5,954
	Professional and special services.....	(4) 130,000	126,000	125,620
	Travelling expenses.....	(5) 10,000	12,825	12,530
	Freight, express and cartage.....	(6) 2,000	2,400	1,810
	Postage.....	(7) 1,500	3,000	3,000
	Telephones and telegrams.....	(8) 9,000	13,700	13,700
	Publication of departmental reports and other material.....	(9) 65,000	8,900	6,386
	Exhibits, advertising, films, broadcasting and displays.....	(10) 3,000	67,000	65,923
	Office stationery, supplies and equipment.....	(11) 290,000	279,500	256,490
	Acquisition of microfilming equipment.....	(11) 83,000	33,500	27,573
	Materials and supplies.....	(12) 1,000	1,900	963
B	Acquisition of equipment.....	(16) 55,000	48,000	37,474
	Repairs and upkeep of equipment.....	(17) 4,000	3,800	3,791
	Rental of equipment.....	(18) 1,000	800	685
	Purchase and copying of books, papers, manuscripts, maps, etc.....	(22) 50,000	66,500	66,130
	Sundries.....	(22) 6,000	10,300	10,131
		\$ 2,035,000	\$ 2,035,000	\$ 1,979,260

This vote was provided for the costs of administration including those of offices in London, England and Paris, France and for the purchase of original records, documents and other material for the Public Archives of Canada.

A Payments by services with individual payments of \$2,000 or over were:

Architects services \$1,500.

Commissionaire services \$121,335—Canadian Corps of Commissionaires Ottawa \$121,335.

Miscellaneous services \$2,785.

B Expenditures included: binding equipment \$3,052, electronic equipment \$13,186, filing equipment \$4,514, photographic equipment \$5,448, printing equipment \$1,681, transportation equipment \$3,306, work shop equipment \$5,891.

NATIONAL LIBRARY

Vote 5 General administration including a payment of \$250,000 to the National Library purchase account for the purpose of acquiring books, in conformity with section 12 of the National Library Act.....	1,620,000
Expenditures.....	\$ 1,612,969

General administration

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	1,060,000	1,027,000	1,026,990
Allowances..... (2)	65,000	39,700	39,580
Professional and special services..... (4)	2,000	1,700	1,697
Travelling expenses..... (5)	8,000	7,300	6,990
Freight, express and cartage..... (6)	1,500	1,000	992
Postage..... (7)	800	800	800
Telephones and telegrams..... (8)	8,200	13,500	13,447
Publication of lists of current Canadian publications and bibliographies..... (9)	90,000	82,000	81,976
Exhibits, advertising, films, broadcasting and displays... (10)	1,000	24,000	23,615
Office stationery, supplies and equipment..... (11)	110,000	138,500	135,010
Materials and supplies..... (12)	16,000	5,000	4,756
Acquisition of equipment..... (16)	3,000	3,000	1,790
Repairs and upkeep of equipment..... (17)	500		
Rental of equipment..... (18)	500	3,000	2,940
Sundries..... (22)	3,500	23,500	22,386
	<u>\$ 1,370,000</u>	<u>\$ 1,370,000</u>	<u>\$ 1,362,969</u>

Payment to the National Library purchase account for the purpose of acquiring books, in conformity with section 12 of the National Library Act

	Estimates	Allotments	Expenditures
Payment..... (22)	\$ 250,000	\$ 250,000	\$ 250,000

The National Library purchase account is shown under the schedule, Undisbursed Balances of Special Accounts, in volume I of this report.

Total Vote 5.....	\$ 1,620,000	\$ 1,620,000	\$ 1,612,969
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
PUBLIC ARCHIVES			
(1) Civil salaries and wages.....	1,404,000	1,438,712	1,200,822
(2) Civilian allowances.....	4,500	5,954	4,044
(4) Professional and special services.....	130,000	125,620	98,875
(5) Travelling and removal expenses.....	10,000	12,530	8,959
(6) Freight, express and cartage.....	2,000	1,810	4,034
(7) Postage.....	1,500	3,000	1,000
(8) Telephones, telegrams and other communication services..	9,000	13,700	8,932
(9) Publication of departmental reports and other material...	65,000	6,386	13,253
(10) Exhibits, advertising, films, broadcasting and displays....	3,000	65,923	
(11) Office stationery, supplies, equipment and furnishings.....	373,000	284,063	157,015
(12) Materials and supplies.....	1,000	963	
Equipment—			
(16) Construction or acquisition.....	55,000	37,474	81,141
(17) Repairs and upkeep.....	4,000	3,791	1,970
(18) Rentals.....	1,000	685	1,038
(22) All other expenditures.....	56,000	76,261	46,756
	2,119,000	2,076,872	1,627,839
(34) Less—estimated savings and recoverable items.....	84,000	97,612	81,246
	2,035,000	1,979,260	1,546,593
NATIONAL LIBRARY			
(1) Civil salaries and wages.....	1,060,000	1,026,990	808,571
(2) Civilian allowances.....	65,000	39,580	28,700
(4) Professional and special services.....	2,000	1,697	4,028
(5) Travelling and removal expenses.....	8,000	6,990	6,909
(6) Freight, express and cartage.....	1,500	992	1,194
(7) Postage.....	800	800	500
(8) Telephones, telegrams and other communication services..	8,200	13,447	6,915
(9) Publication of departmental reports and other material...	90,000	81,976	37,443
(10) Exhibits, advertising, films, broadcasting and displays....	1,000	23,615	
(11) Office stationery, supplies, equipment and furnishings.....	110,000	135,010	48,790
(12) Materials and supplies.....	16,000	4,756	17,836
Equipment—			
(16) Construction or acquisition.....	3,000	1,790	3,594
(17) Repairs and upkeep.....	500		
(18) Rentals.....	500	2,940	
(22) All other expenditures.....	253,500	272,386	151,944
	1,620,000	1,612,969	1,116,424
Total.....	\$ 3,655,000	\$ 3,592,229	\$ 2,663,017

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
PUBLIC ARCHIVES		
Accommodation—provided by Department of Public Works.....	401,600	450,000
Accounting and cheque issue services—Comptroller of the Treasury.....	18,600	15,800
Contributions to superannuation account—Treasury Board.....	81,700	47,100
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	12,300	11,600
Employee surgical-medical insurance premiums—Treasury Board.....	7,600	3,900
Employee compensation payments—Department of Labour.....	300	100
Carrying of franked mail—Post Office Department.....	9,200	9,000
	531,300	537,500

	<u>1967-68</u>	<u>1966-67</u>
NATIONAL LIBRARY		
Accommodation—provided by Department of Public Works.....	222,700	98,100
Accounting and cheque issue services—Comptroller of the Treasury.....	8,600	5,200
Contributions to superannuation account—Treasury Board.....	52,300	24,500
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	9,400	6,500
Employee surgical-medical insurance premiums—Treasury Board.....	4,700	1,800
Employee compensation payments—Department of Labour.....	100	
Carrying of franked mail—Post Office Department.....	7,800	7,300
	<u>305,600</u>	<u>143,400</u>
Total.....	<u>\$ 836,900</u>	<u>\$ 680,900</u>

REVENUES

Comparative Summary

	<u>1967-68</u>	<u>1966-67</u>
Non-Tax Revenue—		
A Return on investments.....	12,192 14	12,415 78
B Services and service fees.....	24,859 17	18,960 37
C Refunds of previous years' expenditure.....	3,909 99	3,784 55
D Miscellaneous.....	288 93	292 55
Total.....	<u>\$ 41,250 23</u>	<u>\$ 35,453 25</u>

Details

Non-Tax Revenue—		
A Return on investments: Excess of revenue over expenditure transferred from the Public Archives working capital advance.....		12,192
B Services and service fees: Reproductions and microfilm enlargement of documents in the Public Archives.....		24,859
C Refunds of previous years' expenditure.....		3,910
D Miscellaneous.....		289
Total.....		<u>\$ 41,250</u>

Certified correct.

W. KAYE LAMB,
Dominion Archivist.

PUBLIC ACCOUNTS, 1967-68

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	37,753	14,498
Other.....	8,539	3,365
	46,292	17,863
Previous years—		
Collectible—		
Inter-departmental.....	622	
Other.....	67	
	689	
	\$ 46,981	\$ 17,863

Appendix

PUBLIC ARCHIVES

Central Microfilm Unit

Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES	
Accounts receivable.....	46,870	Accounts payable.....	11,000
Inventory March 31, 1968.....	8,312	Balance of working capital advance.....	44,182
	\$ 55,182		\$ 55,182

Statement of Operations for the year ended March 31, 1968

Sales.....		242,462
Cost of goods sold—		
Inventory April 1, 1967.....	6,336	
Purchases.....	123,881	
	130,217	
Less: Inventory March 31, 1968.....	8,312	
		121,905
		120,557
Expenses:		
Salaries and wages.....	97,612	
Outside printing, etc.....	10,753	
		108,365
		\$ 12,192

Statement of Disposition of Surplus

Surplus on operation for year ended March 31, 1968.....	\$ 12,192
Transferred to Non-Tax Revenue—Return on investments.....	\$ 12,192

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
33-2	1	Administration, publishing, selling and distribution of official documents and publications to departments and the public.....	4,818,500 00	4,782,091 65	4,020,597 91
33-3	Stat.	Refunds of amounts credited to revenue in previous years.....	92,074 33	92,074 33	
		Total.....	\$ 4,910,574 33	\$ 4,874,165 98	\$ 4,020,597 91

Vote 1	Administration, publishing, selling and distribution of official documents and publications to departments and the public, and the purchase for sale of such other publications and related material as the Treasury Board may approve.....	4,206,500
Vote 1b.....		488,000
Transfer from Treasury Board Vote 5 contingencies.....		124,000
		<u>4,818,500</u>
Expenditures.....		<u>\$ 4,782,092</u>

Total revenue arising from the above expenditures amounted to \$3,148,207.

Administration, publishing, selling and distribution of official documents and publications

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,285,000		
Transfer from Treasury Board Vote 5 contingencies.....	124,000		
	(1) 1,409,000	1,379,000	1,367,095
Overtime.....	(1) 7,500	30,500	28,934
A Professional and special services.....	(4) 20,500	16,500	16,247
Travelling expenses.....	(5) 15,400	15,400	14,614
Freight, express and cartage.....	(6) 51,000	66,000	65,926
Postage.....	(7) 45,000	45,000	45,000
Telephones and telegrams.....	(8) 14,300	16,800	16,766
Publication of departmental reports and other material.....	(9) 900	900	691
Advertising.....	(10) 175,000	171,000	162,905
Office stationery, equipment and furnishings.....	(11) 71,100	96,200	85,871
Materials and supplies.....	(12) 38,600	58,600	56,389
Sundries.....	(22) 9,200	10,500	10,228
	<u>\$ 1,857,500</u>	<u>\$ 1,906,400</u>	<u>\$ 1,870,666</u>

A Payments by services with individual payments of \$2,000 or over were:

Proofreading services \$16,056—Canadian Government Printing Bureau Hull \$16,056.

Payments for the printing and binding of official publications for sale and distribution to departments and the public, and the purchase for sale of such other publications and related material as the Treasury Board may approve

	Estimates	Allotments	Expenditures
Printing—Queen's Printer's share of the cost of publications distributed free in accordance with the official list approved by the Governor in Council.....	100,000	79,000	78,613
Printing, etc., for sale.....	2,590,000	2,611,000	2,610,951
(9)	\$ 2,690,000	\$ 2,690,000	\$ 2,689,564

Revenue arising from the above expenditures amounted to \$2,955,586 and consisted of *Proceeds from sales*.

Payments for the printing of the Canada Gazette

	Estimates	Allotments	Expenditures
Expenditures..... (9)	\$ 221,000	\$ 177,200	\$ 176,965

Revenue arising from the above expenditures amounted to \$174,343 and consisted of *Proceeds from sales*.

Payments for the printing and binding of the annual Statutes

	Estimates	Allotments	Expenditures
Expenditures..... (9)	\$ 50,000	\$ 44,900	\$ 44,897

Revenue arising from the above expenditures amounted to \$18,278 and consisted of *Proceeds from sales*.

Total Vote 1.....	\$ 4,818,500	\$ 4,818,500	\$ 4,782,092
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Refunds of amounts credited to revenue in previous years, Financial Administration Act, c.116, R.S., as amended.....	(22)	\$ 92,074
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	1,416,500	1,396,029	1,199,998
(4) Professional and special services.....	20,500	16,247	7,730
(5) Travelling and removal expenses.....	15,400	14,614	14,372
(6) Freight, express and cartage.....	51,000	65,926	43,874
(7) Postage.....	45,000	45,000	41,300
(8) Telephones, telegrams and other communication services..	14,300	16,766	14,549
(9) Publication of departmental reports and other material... ..	2,961,900	2,912,117	2,414,446
(10) Exhibits, advertising, films, broadcasting and displays....	175,000	162,905	124,079
(11) Office stationery, supplies, equipment and furnishings... ..	71,100	85,871	107,607
(12) Materials and supplies.....	38,600	56,389	41,743
(22) All other expenditures.....	101,274	102,302	10,900
Total.....	\$ 4,910,574	\$ 4,874,166	\$ 4,020,598

Estimated Value of Major Services not Included
in this Department's Appropriation

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	395,000	331,400
Accounting and cheque issue services—Comptroller of the Treasury.....	29,800	23,400
Contributions to superannuation account—Treasury Board.....	88,100	48,900
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	13,400	12,800
Employee surgical-medical insurance premiums—Treasury Board.....	9,700	5,400
Employee compensation payments—Department of Labour.....	100	100
Carrying of franked mail—Post Office Department.....	765,500	755,000
	<u>\$ 1,301,600</u>	<u>\$ 1,177,000</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	23,841 63	40,886 37
B Proceeds from sales.....	3,148,207 42	2,113,876 37
C Services and service fees.....	44,646 75	24,591 00
D Refunds of previous years' expenditures.....	286 00	8 20
E Miscellaneous.....	1,489 80	36,968 86
Total.....	<u>\$ 3,218,471 60</u>	<u>\$ 2,216,330 80</u>

Details

Non-Tax Revenue—		
A Privileges, licences and permits: Royalties from copyrights on government publications.....		23,842
B Proceeds from sales:		
<i>Canada Gazette</i> —subscriptions, copies and advertising.....	174,343	
Sales of publications:		
Annual Statutes.....	18,278	
Other publications:		
Parliament and departments.....	386,138	
General public.....	2,569,448	
	<u>2,955,586</u>	
C Services and service fees: Art work performed for other govern- ment departments.....		44,647
D Refunds of previous years' expenditures.....		286
E Miscellaneous: Deposit for publications unclaimed accounts \$1,299; sundries, \$191.....		1,490
Total.....		<u>\$ 3,218,472</u>

Certified correct.

ROGER DUHAMEL,
Queen's Printer.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental.....	81,850	1,275,007
Other.....	122,602	167,674
Uncollectible.....		50
	<i>204,452</i>	<i>1,442,731</i>
Previous years—		
Collectible—		
Inter-departmental.....	14,869	634
Other.....	6,858	2,558
Uncollectible.....	186	186
	<i>21,913</i>	<i>3,378</i>
	<u>\$ 226,365</u>	<u>\$ 1,446,109</u>

1967-68

PUBLIC ACCOUNTS

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PUBLIC SERVICE COMMISSION

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Details of

EXPENDITURES AND REVENUES

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Comparative statement of accounts receivable	34·5

PUBLIC SERVICE COMMISSION

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
34-2	1	Salaries and contingencies of the commission.....	13,530,401 00	12,072,954 40	10,529,303 28
34-3	5	Construction or acquisition of buildings, works, land and equipment.....	1,377,700 00	1,317,413 57	319,201 99
		Total.....	\$14,908,101 00	\$13,390,367 97	\$10,848,505 27

Vote 1	Salaries and contingencies of the Commission including compensation in accordance with the incentive award plan of the Public Service of Canada, and the public service bilingual and bicultural development program.....	13,530,400
Vote 1a	To extend the purposes of Public Service Commission Vote 1 of the main estimates for 1967-68 to include the grant detailed in these estimates.....	1
	Expenditures.....	13,530,401 \$ 12,072,954

Total revenue arising from the above expenditures amounted to \$5,781.

Operations of the Commission including compensation in accordance with the incentive award plan of the Public Service of Canada

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 6,602,800	6,557,800	6,043,040
	Overtime.....	(1) 19,500	19,500	19,500
A	Professional and special services.....	(4) 320,200	195,200	175,073
	Travelling and removal expenses.....	(5) 435,500	365,500	323,591
	Freight, express and cartage.....	(6) 18,000	18,000	16,769
	Postage.....	(7) 45,000	45,000	40,581
	Telephones and telegrams.....	(8) 115,000	175,000	175,000
	Publication of departmental reports and other material.....	(9) 21,400	21,400	15,061
	Advertising for recruiting purposes.....	(10) 734,200	674,200	541,155
	Office stationery, supplies, equipment and furnishings	(11) 472,400	722,400	704,834
	Materials and supplies.....	(12) 8,000	3,000	1,269
	Rental of buildings.....	(15) 18,000	13,000	11,400
	Grant to the Public Personnel Association to assist in defraying the costs of a conference to be held in Vancouver and Victoria in October, 1967.....	(20) 1,000	1,000	1,000
	Membership in personnel organizations.....	(20) 3,001	3,001	2,415
	Compensation in accordance with the incentive award plan of the Public Service of Canada.....	(22) 66,000	66,000	65,076
	Sundries.....	(22) 127,200	127,200	113,223
		\$ 9,007,201	\$ 9,007,201	\$ 8,248,987

Revenue arising from the above expenditures amounted to \$5,781 and consisted of *Services and service fees*—charge for services rendered to Department of External Affairs \$5,781.

A Payments by services with individual payments of \$2,000 or over were:

Commissionaire services \$10,864—Canadian Corps of Commissionaires Ottawa \$10,864.
Consultant services \$19,338—George R Curnew Montreal \$2,965, Hickling Johnston Ltd Toronto \$5,083, Leslie A Palmer Washington DC USA \$2,310, Leonard Slivinski Ottawa \$3,334, Andrew Wozny Ottawa \$3,378.
Conducting course in cost accounting for public servants \$18,035—Carleton University Ottawa \$8,570, University of Ottawa \$8,460, The Society of Industrial and Cost Accountants Hamilton Ont \$31,005.
Examination supervisors and assistants \$36,832—Marie Paule Gagnon Montreal \$3,175.
Fees for training courses, lectures, etc. \$56,675—Denis Carriere Ottawa \$3,000, Paul Dussault Ottawa \$3,000, James E Hyndman Ottawa \$3,000, Kates Peat Marwick & Co Toronto \$5,076, Kinder Firlotte & Associates Ltd Toronto \$2,400, Craig C Lundberg Philadelphia Pa USA \$2,000, R Oliver MacFarlane Ottawa \$2,300, Manitoba Institute of Management Winnipeg \$3,100, Jean Marie Martin Quebec \$2,400, McDonald Currie & Co Ottawa \$5,275, Louis Sabourin Ottawa \$3,525.

Miscellaneous services \$3,329—National Film Board \$2,482.

Public service bilingual and bicultural development

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 3,651,700	3,471,000	3,082,389
A	Professional and special services.....	(4) 250,100	230,100	165,659
	Travelling and removal expenses.....	(5) 89,400	169,400	162,941
	Publication of departmental reports and other material.....	(9) 3,000	3,000	306
	Office stationery, supplies, equipment and furnishings	(11) 328,000	328,000	325,277
	Materials and supplies.....	(12) 125,000	65,000	29,793
	Repairs and upkeep of buildings and works.....	(14) 32,900	32,900	30,650
	Rental of buildings.....	(15) 10,800	10,800	2,665
	Sundries.....	(22) 32,300	32,300	24,287
	Unallotted.....		180,700	
		\$ 4,523,200	\$ 4,523,200	\$ 3,823,967

A Payments by services with individual payments of \$2,000 or over were:

Bicultural development services \$147,206—University of British Columbia Vancouver \$5,184, Dalhousie University Halifax \$14,400, Michael Farrell Quebec \$5,355, Laurentian University Sudbury Ont \$4,000, University of Laval Quebec \$44,198, McGill University Montreal \$2,400, Memorial University of Newfoundland St John's \$2,400, Modern Language Institute Ltd Winnipeg \$19,140, University of Moncton \$17,400, University of New Brunswick Saint John NB \$3,600, St Dunstan's University Charlottetown \$2,200, Saint Lawrence College Quebec \$7,052, University of Toronto \$6,715, University of Victoria \$6,600, York University Toronto \$4,105.

Miscellaneous services \$18,453.

Total Vote 1.....	\$ 13,530,401	\$ 13,530,401	\$ 12,072,954
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Vote 5 Construction or acquisition of buildings, works, land and equipment, including the public service bilingual and bicultural development program.....

Vote 5c.....	1,197,000
	180,700
Expenditures.....	1,377,700
	\$ 1,317,414

Public service bilingual and bicultural development—Construction or acquisition of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.....	(13) 775,700	775,700	768,910
B	Construction or acquisition of equipment.....	(16) 602,000	602,000	548,504
		\$ 1,377,700	\$ 1,377,700	\$ 1,317,414

A This expenditure was for the purchase of houses in Toronto and Quebec City for accommodation of officers of the public service in connection with the bicultural development program.

B Included: language training equipment \$314,945, household furnishings \$226,605.

PUBLIC ACCOUNTS, 1967-68

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	10,274,000	9,144,928	8,395,525
(2) Civilian allowances.....			225
(4) Professional and special services.....	570,300	340,732	284,070
(5) Travelling and removal expenses.....	524,900	486,532	319,538
(6) Freight, express and cartage.....	18,000	16,769	21,396
(7) Postage.....	45,000	40,582	37,062
(8) Telephones, telegrams and other communication services..	115,000	175,000	149,893
(9) Publication of departmental reports and other material...	24,400	15,367	19,379
(10) Exhibits, advertising, films, broadcasting and displays....	734,200	541,155	545,445
(11) Office stationery, supplies, equipment and furnishings.....	800,400	1,030,111	519,187
(12) Materials and supplies.....	133,000	31,062	80,580
Buildings and works, including land—			
(13) Construction or acquisition.....	775,700	768,910	121,158
(14) Repairs and upkeep.....	32,900	30,650	575
(15) Rentals.....	28,800	14,065	20,083
Equipment—			
(16) Construction or acquisition.....	602,000	548,504	198,044
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	4,001	3,415	1,788
(22) All other expenditures.....	225,500	202,586	134,557
	<u>\$ 14,908,101</u>	<u>\$ 13,390,368</u>	<u>\$ 10,848,505</u>

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	771,400	574,500
Accounting and cheque issue services—Comptroller of the Treasury.....	72,100	54,300
Contributions to superannuation account—Treasury Board.....	641,500	319,700
Contributions to Canada pension plan account and the Quebec pension plan account—Treasury Board.....	72,800	71,100
Employee surgical-medical insurance premiums—Treasury Board.....	46,000	24,900
Employee compensation payments—Department of Labour.....	1,300	1,200
Carrying of franked mail—Post Office Department.....	90,000	76,700
	<u>\$ 1,695,100</u>	<u>\$ 1,122,400</u>

REVENUES

Comparative Summary

	<u>1967-68</u>	<u>1966-67</u>
Non-Tax Revenue—		
Proceeds from sales.....		1 00
A Services and service fees.....	5,780 97	8,666 25
B Refunds of previous years' expenditure.....	810 89	5,175 27
C Miscellaneous.....	10 65	10
Total.....	<u>\$ 6,602 51</u>	<u>\$ 13,842 62</u>

Details

Non-Tax Revenue—		
A Services and service fees: Charge for services rendered to Department of External Affairs.....		5,781
B Refunds of previous years' expenditure.....		811
C Miscellaneous.....		11
Total.....		<u>\$ 6,603</u>

Certified correct.

RUTH E. ADDISON,
Acting Chairman, Public Service Commission.

Comparative Statement of Accounts Receivable
at March 31

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental		
Other.....	745	688
Previous years—		
Collectible—		
Inter-departmental		
Other.....	39	31
	<u>\$ 784</u>	<u>\$ 719</u>

1967-68

PUBLIC ACCOUNTS

•

PUBLIC SERVICE STAFF RELATIONS BOARD

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Details of
EXPENDITURES AND REVENUES

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PUBLIC SERVICE STAFF RELATIONS BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

<u>Page</u>	<u>Vote</u>		<u>1967-68</u> <u>Appropriations</u>	<u>1967-68</u> <u>Expenditures</u>	<u>1966-67</u> <u>Expenditures</u>
35·2	1	Administration expenses.....	\$ 1,083,000 00	\$ 982,686 36	\$ 29,434 16

Vote 1	Administration expenses.....	998,000
Vote 1c.....		85,000
		1,083,000
	Expenditures.....	\$ 982,686

Administration of the Public Service Staff Relations Board

		Estimates	Allotments	Expenditures
Salaries.....	(1)	280,000	278,500	234,320
Allowances.....	(2)		1,500	600
Professional and special services.....	(4)	5,000	5,000	4,091
Travelling and removal expenses.....	(5)	15,000	15,000	8,834
Postage.....	(7)	1,000	1,000	967
Telephones, telegrams and other communication services	(8)	5,000	5,600	5,582
Office stationery, supplies, equipment and furnishings....	(11)	16,000	51,000	49,402
Payment and expenses of board members.....	(22)	120,000	67,800	60,377
Remuneration and expenses of the Arbitration Tribunal and Conciliation Board.....	(22)	40,000	30,000	2,095
Sundries.....	(22)	3,000	3,000	1,881
		\$ 485,000	\$ 458,400	\$ 368,149

The board was established under section 11 of the Public Service Staff Relations Act, c. 72, 1967 and consists of a chairman, vice-chairman and not less than four nor more than eight other members to be appointed as being representative in equal numbers of the interest of the employees and of the interests of the employer respectively. Section 11 also stipulates that the appointments to the board shall be made by the Governor in Council.

Section 14 of the Act provides that the chairman, vice-chairman and other members of the board be paid such remuneration as may be fixed by the Governor in Council.

The chairman, Jacob Finkleman and the vice-chairman, Georges Gauthier, were paid on an annual basis. The other members, A Andras, J-R Cardin, H Cryderman, P T Davis, R D Doucet, S Frankel, J Guilbault, * M Konantz and E P O'Connor received remuneration at the rate of \$100 per day.

*Appointment terminated during the current fiscal year.

PUBLIC SERVICE STAFF RELATIONS BOARD

35-3

Pay Research Bureau

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 389,950	389,950	385,222
	Overtime.....	(1) 2,000	2,000	1,607
	Allowances.....	(2)	600	
A	Professional and special services.....	(4) 53,000	73,500	71,425
	Travelling and removal expenses.....	(5) 40,000	45,000	44,041
	Telephones and telegrams.....	(8) 2,500	6,500	6,500
	Publication of departmental reports and other material.....	(9) 18,500	30,000	28,738
	Office stationery, supplies and equipment.....	(11) 92,000	76,300	76,300
	Memberships in personnel organizations.....	(20) 50	750	704
		\$ 598,000	\$ 624,600	\$ 614,537

This sub-vote was provided for expenditures in connection with the bureau's function of research into pay and conditions of employment.

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$67,709—Kates Peat Marwick & Co Ottawa \$51,084, M & S Data Processing Consultants Ltd Ottawa \$16,625.

Data processing services \$1,827.

Miscellaneous services \$1,889.

Total Vote 1.....	\$ 1,083,000	\$ 1,083,000	\$ 982,686
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Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	671,950	621,149	
(2) Civilian allowances.....		600	
(4) Professional and special services.....	58,000	75,516	
(5) Travelling and removal expenses.....	55,000	52,875	
(7) Postage.....	1,000	967	
(8) Telephones, telegrams and other communication services...	7,500	12,082	
(9) Publication of departmental reports and other material....	18,500	28,738	
(11) Office stationery, supplies, equipment and furnishings.....	108,000	125,702	
(20) Contributions, grants, subsidies, etc., not included elsewhere	50	704	
(22) All other expenditures.....	163,000	64,353	29,434
Total.....	\$ 1,083,000	\$ 982,686	\$ 29,434

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	\$ 953 86	

Certified correct.

GEORGES E. GAUTHIER,

Chairman.

1967-68

PUBLIC ACCOUNTS

•

DEPARTMENT OF PUBLIC WORKS

•

Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF PUBLIC WORKS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
36-3	Stat.	Minister of Public Works—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
36-3	1	General administration.....	22,809,600 00	22,613,014 49	18,024,077 32
ACCOMMODATION SERVICES					
36-3	5	Maintenance and operation of public buildings and grounds.....	85,562,000 00	84,687,244 33	75,521,222 18
36-18	10	Acquisition of equipment and furnishings other than office furnishings.....	1,485,000 00	1,363,240 92	767,449 80
36-18	15	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings.....	49,050,001 00 136,097,001 00	47,696,661 39 133,747,146 64	32,249,438 22 108,533,110 20
HARBOURS AND RIVERS ENGINEERING SERVICES					
36-31	20	Operation and maintenance.....	7,924,000 00	7,618,185 27	7,498,575 02
36-33	25	Construction or acquisition of equipment..	925,000 00	871,557 85	1,022,470 04
36-34	30	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works.....	35,367,001 00	35,256,388 30	29,015,023 00
36-43	Stat.	Payment to Canadian Vickers Limited of a subsidy in respect of a dry dock in Montreal.....	180,000 00	180,000 00	180,000 00
		<i>Expenditures from appropriations not required for 1967-68.....</i>			338,720 90
			44,396,001 00	43,926,131 42	38,054,788 96
ROADS, BRIDGES AND OTHER ENGINEERING SERVICES					
36-43	35	Operation and maintenance.....	6,950,000 00	6,651,628 43	6,037,444 29
36-44	40	Construction, acquisition, major repairs and improvements of, and plans and sites for, roads, bridges and other engineering works	19,965,002 00	10,405,760 39	7,969,502 41
36-46	Stat.	Trans-Canada Highway—Contributions to the provinces under terms of the Trans-Canada Highway Act	64,737,683 91	64,737,683 91	63,015,488 90
36-46	50	Construction through national parks....	2,010,000 00	1,997,525 55	543,486 83
		<i>Expenditures from appropriations not required for 1967-68.....</i>			18,000,000 00
			93,662,685 91	83,792,598 23	95,565,922 43
TESTING LABORATORIES					
36-46	55	Operation and maintenance.....	1,318,700 00	1,241,508 04	1,176,302 89
GENERAL					
36-47	Stat.	Refunds of amounts credited to revenue in previous years.....	16,022 08	16,022 08	10,677 03
NATIONAL CAPITAL COMMISSION					
36-47	60	Operation and maintenance, general administration and interest charges.....	8,650,000 00	8,595,744 71	7,985,756 22
36-47	65	Payment to the National Capital fund....	14,650,000 00	14,650,000 00	25,000,000 00
			23,300,000 00	23,245,744 71	32,985,756 22
Total.....			\$ 321,617,009 91	\$ 308,599,165 58	\$ 294,372,634 97

DEPARTMENT OF PUBLIC WORKS

36.3

Salary of Minister, Hon G J McIlraith, Salaries Act, c. 243, R.S., as amended.....	(1)	\$ 15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$ 2,000

Hon G J McIlraith received travelling expenses of \$2,667 charged to Vote 1.

Vote 1 General administration, including grants as detailed in the estimates.....	19,734,600
Vote 1c	800,000
Transfer from Treasury Board Vote 5 contingencies	2,275,000
	22,809,600
Expenditures	\$ 22,613,015

General administration including a grant of \$14,000 to the Canadian Good Roads Association

	Estimates	Allotments	Expenditures
Headquarters.....	8,134,040	6,134,040	6,081,089
Region and District Offices.....	12,381,560	16,656,560	16,512,926
Grant to the Canadian Good Roads Association.....	14,000	14,000	14,000
Grant to the Canadian Joint Fire Prevention Publicity Committee...	5,000	5,000	5,000
Transfer from Treasury Board Vote 5 contingencies.....	2,275,000		
	\$ 22,809,600	\$ 22,809,600	\$ 22,613,015

In 1966-67 an extensive re-organization of the Department of Public Works was begun. However, when the Main Estimates for 1967-68 were being prepared, the subsequent decentralized organization was not fully operational and these Estimates were prepared on the basis of the former organizational structure. Vote 1—General administration estimates were detailed by individual branches (Administration, Property and Building Management, Building Construction, Harbours and Rivers Engineering, Development Engineering and Work in the Interest of Fire Prevention) but, in order to finance operations under the new organization which had now become operational, the Department was authorized by the Treasury Board pursuant to Section 29 of the Financial Administration Act, to combine administrative funds and control expenditures on the basis of allotments as shown above.

Stemming from the re-organization was the need for a new code classification of accounts which was developed to reflect the financial activity in terms of the new organization. In the case of this vote the new coding structure was based on the four approved allotments. Consequently, it is not possible to report expenditure in accordance with the printed Estimates for 1967-68.

ACCOMMODATION SERVICES

Vote 5 Maintenance and operation of public buildings and grounds, including the provision, on a recoverable basis, of accommodation and related services for Canada Pension Plan purposes, and authority to provide assistance to (a) the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and (b) the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W Clifford Clark Memorial Centre in Ottawa	76,615,000
Vote 5a	8,947,000
	85,562,000
Expenditures	\$ 84,687,244

Total revenue arising from the above expenditures amounted to \$4,228,020.

NATIONAL CAPITAL REGION

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	8,300,000	7,460,762	7,460,762
Overtime.....	(1)	240,000	328,982	328,982
Allowances.....	(2)	7,000	7,000	6,861
A Professional and special services.....	(4)	1,492,000	1,654,085	1,654,084

PUBLIC ACCOUNTS, 1967-68

		Estimates	Allotments	Expenditures
	Travelling expenses.....	(5) 30,000	31,920	31,920
	Moving government departments and services.....	(6) 558,000	558,000	427,909
	Freight, express and cartage.....	(6) 5,000	18,715	18,714
	Telephones and telegrams.....	(8) 20,000	28,436	28,435
	Office stationery, supplies and equipment.....	(11) 1,519	1,519	1,518
B	Materials and supplies.....	(12) 2,159,000	2,220,317	2,220,316
C	Repairs and upkeep of buildings including materials re- quired therefor.....	(14) 3,980,000	5,576,086	5,258,526
D	Rents.....	(15) 15,661,000	14,462,671	14,270,654
	Repairs and upkeep of equipment.....	(17) 30,000	109,531	109,531
E	Rental and maintenance of sound reinforcing equipment for the House of Commons and Senate.....	(18) 100,000	100,000	96,238
F	Municipal or public utility services.....	(19) 2,800,000	3,130,394	3,130,394
	Unemployment insurance contributions and other personal benefits.....	(21) 4,000	4,000	2,379
	Sundries.....	(22) 3,000	14,142	14,141
		\$ 35,389,000	\$ 35,706,560	\$ 35,061,364

OTHER THAN NATIONAL CAPITAL REGION

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 14,940,000	15,339,361	15,339,360
	Overtime.....	(1) 285,000	353,982	353,982
	Allowances.....	(2) 448,000	470,031	470,031
G	Professional and special services.....	(4) 3,993,000	4,025,858	4,025,857
	Travelling expenses.....	(5) 109,000	109,000	76,634
	Moving government departments and services.....	(6) 192,000	242,193	242,193
	Freight, express and cartage.....	(6) 49,000	59,212	59,212
	Telephones and telegrams.....	(8) 45,000	48,133	48,132
	Office stationery, supplies and equipment.....	(11) 7,064	7,064	7,064
H	Materials and supplies.....	(12) 3,829,000	3,663,000	3,565,735
I	Repairs and upkeep of buildings, including materials re- quired therefor.....	(14) 8,206,000	6,892,826	6,892,822
J	Rents.....	(15) 12,505,000	12,944,642	12,944,642
	Repairs and upkeep of equipment.....	(17) 200,000	328,138	328,137
	Municipal or public utility services.....	(19) 5,322,000	5,322,000	5,228,740
	Unemployment insurance contributions and other personal benefits.....	(21) 35,000	35,000	32,598
	Sundries.....	(22) 15,000	15,000	10,741
		\$ 50,173,000	\$ 49,855,440	\$ 49,625,880

Revenue arising from the above expenditures amounted to \$4,228,020 and consisted of *Privileges, licences and permits*—rentals.

OTTAWA	Lessee	Amounts
Burnside building.....	National Arts Centre.....	12,088
Canadian building.....	Canada Centenary Council.....	8,584
Cartier Street School.....	Le Cours Claudel.....	10,000
Centennial Centre.....	Corporation of the City of Ottawa.....	14,381
Humson building.....	National Harbours Board.....	114,651
Kenson building.....	Defence Construction (1951) Limited.....	71,595
Kent-Albert building.....	Atomic Energy of Canada Limited.....	46,571
Lord Elgin Hotel site.....	Lord Elgin Hotel Company Limited.....	5,001
Norlite building.....	Secretary of State USA.....	6,849
Temporary building No 2.....	Canadian Arsenals Limited.....	6,290
219 Argyle Avenue.....	Crown Assets Disposal Corporation.....	49,120
235 Montreal Road.....	Canadian Standards Association.....	11,120
Victoria building.....	The Canada Council.....	17,145
Rentals, 82, each at a rate of less than \$5,000 per annum.....		87,067
		460,462

DEPARTMENT OF PUBLIC WORKS

36.5

OTHER THAN AT OTTAWA

Lessee

Amount

St John's		
(Fort Pepperrell) building 303.....	Avalon Telephone Company.....	7,205
Levis Que		
Federal building.....	City of Levis.....	6,372
Montreal		
Examining Warehouse.....	National Harbours Board.....	7,177
5250 Ferrier Street.....	St Lawrence Seaway Authority.....	62,751
International Aviation building.....	Aero Caterers.....	18,000
	Banque Canadienne Nationale.....	46,458
	Canada Railway News.....	8,175
	Keystone Overall and Pant Manufacturers.....	5,700
Postal Station "G" Lavut building.....		
Hamilton Ont		
Office building.....	Corporation of the County of Wentworth.....	7,316
Fort William Ont		
Federal building (Old).....	Board of Grain Commissioners.....	27,972
Public building.....	Lake Shipper Clearance Association.....	5,540
Calgary Alta		
Public building.....	Board of Grain Commissioners.....	5,877
Dawson Creek B C		
Federal building.....	Canadian National Railway Company.....	13,254
Sidney B C		
New ferry terminal.....	Washington Toll Bridge Authority.....	15,000
Vancouver		
Customs building.....	Rea Express.....	11,835
Victoria		
Belmont building.....	Period Arts (S Reynolds Limited).....	6,430
Whitehorse Y T		
Federal building.....	Territorial Government.....	22,704
Rentals, 3,053, each at a rate of less than \$5,000 per annum.....		3,489,792
		3,767,558
		\$ 4,228,020

A National Capital region—Professional and special services—Payments by services with individual payments of \$2,000 or over were:

Caretaking services \$1,399,062—Allied Building Services Limited Montreal \$275,797—contracts: Jackson building \$111,000, expenditure \$37,000, (1966-67) New National Library building \$115,000, expenditure \$59,572, to date \$65,011; Atlas Building Cleaning Company Ottawa \$113,630—contract: (1966-67) Temporary building No 8 \$127,200 expenditure \$63,600, to date \$68,900; Bestway Building Cleaning Service Ottawa \$3,670; The Canadian Linen Supply (Ont) Ltd Ottawa \$11,581; De Luxe Building Cleaning Ottawa \$28,847; Dustbane Enterprises Limited Ottawa \$16,207; Faros Building Cleaners Ottawa \$10,229; Hallmark Building Cleaning Limited Ottawa \$47,176; Nation-Wide Interior Maintenance Co Ltd Montreal \$116,436—contract: Sir John Carling building \$124,800, expenditures \$61,100; Olympic Building services Ottawa \$2,884; Professional Building Cleaners Ottawa Ltd Ottawa \$117,030—for cleaning windows in various buildings \$175,804, expenditure \$94,342; Sanco Limited Ottawa \$333,082—contracts: (1966-67) Dominion Bureau of Statistics building \$118,152, expenditure \$59,076, to date \$78,768, Temporary buildings Nos 2 and 3 \$173,496, expenditure \$86,748; Sunshine Uniform Supplies Services Toronto \$10,820; Superior Building Cleaning Co Ottawa \$10,560; Three-Stars Building Cleaners Ottawa \$161,732—contract: Survey and Mapping building \$100,000, expenditure \$50,000.

Consultant fees \$85,575—D W Graham & Associates Ottawa \$3,000 for landscape architectural services, J L Richards & Associates Limited Ottawa \$3,316 for the design and supervision of the mechanical and electrical work at Sir Wilfrid Laurier building, James W Strutt and Inigo Adamson Ottawa \$29,117 for plans and specifications at Morrison-Lamothe building.

Protection services \$152,672—Canadian Corps of Commissionaires Ottawa \$88,297; Dominion Electric Protection Company Toronto \$60,523.

Sanitary services \$7,399—Toilet Laundries Limited Montreal \$3,169.

Miscellaneous services \$9,376.

B National Capital region—Materials and supplies \$2,220,316—Flags and decorations \$70,515, heating \$1,473,364, electric bulbs \$186,792, uniforms and caps \$11,019, supplies for char service \$155,556, miscellaneous \$323,070.

C National Capital region—Repairs and upkeep of buildings etc. \$5,258,526—contracts: Bourque building—Immeubles Laurentian Realities Co Ltd \$165,216, expenditure \$165,216 (final); National Museum of Canada (Morrison-Lamothe building)—A A Lanctot Construction Co Limited \$415,951, expenditure \$415,951 including holdbacks \$2,900; 45 Spencer Street—R & R Construction \$107,230, expenditure \$107,230 (final); Sir Wilfrid Laurier building—Immeubles Laurentian Realities Co Ltd \$128,840, expenditure \$96,630 including holdbacks \$9,663. Elevator maintenance cost \$362,119 of which Otis Elevator Company Limited received \$237,595 and Turnbull Elevator of Canada Limited received \$44,381.

D *National Capital region—Rents*—Rentals for space occupied by the government service at Ottawa and Hull for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1966-67 was \$10,301,044.

Landlord	Building	Space occupied sq. ft.	Expendi- tures
Albert Realities Limited.....	Holden.....	29,607	62,452
Bechard Investments (North Bay) Ltd....	205 Catharine Street (Aug 1-Mar 31).....	28,300	48,849
The Bell Telephone Company of Canada..	180 Elgin Street.....	19,404	65,352
Irving Betcherman.....	10 Beechwood Street.....	4,121	7,143
Billcliff Limited.....	1517 Laperriere Street.....	16,000	18,400
Billcliff Limited.....	1523 Laperriere Street.....	37,357	47,443
Henry Birks & Sons Limited.....	Birks.....	21,955	75,259
R L & R Blackburn Limited.....	Blackburn.....	63,929	209,910
R L & R Blackburn Limited.....	Motor and Annex.....	41,489	114,095
Bona Building & Management Co.....	222 Nepean Street (Sept 1-Mar 31).....	120,000	355,199
Estate of C Jackson Booth.....	Booth.....	36,990	137,889
Boyd Moving & Storage Ltd.....	767 Belfast road (Warehouse).....	25,177	52,877
Brouse Holdings.....	Imperial.....	9,090	31,815
La Caisse Populaire Notre Dame d'Eastview Limitee.....	235 Montreal Road.....	4,612	8,250
Campeau Construction Co Ltd.....	Centennial Towers.....	328,087	1,250,575
Campeau Construction Co Ltd.....	Place de Ville Tower B (Sept 1-Mar 31)....	291,300	775,085
R Campeau and Alban Cadieux.....	Colonel By Towers.....	18,385	94,545
Canadian General Electric Company Limited.....	175 Richmond Road.....	15,000	21,563
Canadian Legion of British Empire Service League.....	465 Gilmour Street.....	21,570	59,937
Carleton Refrigerating & Cold Storage Ltd.	1481 Michael Street.....	70,326	105,193
Carlingwood Properties Ltd.....	Carlingwood Shopping Centre.....	38,005	71,435
A B Carswell.....	Carswell.....	8,200	10,270
J Cipera.....	Sovereign.....	9,368	38,962
City Centre Development (Ottawa) Ltd...	880 Wellington Street.....	56,979	168,501
Civil Service Co-operative Credit Society Ltd.....	400 Albert Street.....	13,137	53,469
J H Connor & Son (1956) Ltd.....	211 Montcalm Street Hull.....	136,068	199,345
J E Copeland.....	Copeland (July 1-Mar 31).....	55,000	172,500
Corbert Investments Limited.....	1339 Wellington (Dec 1-Mar 31).....	6,436	8,186
Corbett Investments Ltd.....	308-312½ Rideau Street.....	9,936	30,286
Oliva Cote.....	Carillon and Iberville Streets Hull.....	8,110	9,000
Crain G E.....	270 Carling Avenue.....	5,800	13,879
Custom Craft Marine Canada Ltd.....	Robinson.....	43,735	116,812
Lionel Dampousse.....	321 Palace Street.....	12,384	19,007
Lionel Dampousse.....	Ste Anne Street.....	13,946	31,809
Darmont Holdings Ltd.....	1306 Wellington.....	12,666	38,178
Domac Realty Ltd.....	Albert, Kent and Slater Streets.....	128,500	465,769
Fairway Realty.....	1501 Carling Avenue.....	23,000	54,334
Fenton Realty Ltd.....	Wesley.....	4,611	7,205
Marguerite A Fitzsimmons.....	263 Carling Ave.....	4,100	14,325
45 Rideau Realty.....	Plaza.....	9,688	32,074
Foster Realty Company Limited.....	Bolodrome.....	13,984	36,350
Freedman & Freedman Holdings Limited..	850 Belfast Road (Aug 8-Mar 31).....	42,016	71,400
Freedman & Freedman Holdings Limited..	Sparks and O'Connor Streets.....	6,533	26,682
Freedman Realty Co Ltd.....	Queensway.....	19,140	65,267
Freedman Realty Co Ltd.....	185 Somerset Street.....	11,482	37,437
Garco Holdings Limited.....	Garland.....	41,000	54,450
Gillin Building.....	141 Laurier Avenue West.....	88,160	316,102
Harry Goldstein Herman Goldstein etc....	205 Bank Street (Oct 1-Mar 31).....	35,074	75,085
Hugh M Grant.....	322 Catharine Street (Oct 16-Mar 31).....	13,804	16,363
Hanover Estates Limited.....	Hope (June 24-Mar 31).....	6,750	21,813
Hull Investors Syndicate Inc.....	156 Main Street Hull.....	13,553	38,965
Hyman J Litwin & Sydney Litwin.....	860 Bank Street.....	29,700	32,670
Immeubles Ambour Inc.....	140 Queen Street.....	22,277	51,237
Immeubles Laurentien Realities Ltd.....	Bourque.....	227,149	728,131
Immeubles Laurentien Realities Ltd.....	Sir Wilfrid Laurier.....	311,862	919,916
International Business Machines.....	150 Laurier Avenue West.....	6,282	23,000
Charles A Johansson.....	47 Young Street.....	14,000	13,800
Kaladar Realty Co Ltd.....	Kaladar.....	76,000	88,500

Landlord	Building	Space occupied sq. ft.	Expendi- tures
J G Kelly	Dundas Street	20,000	50,000
Kenson Construction Limited	Kenson	31,470	128,808
Landriault Interests Ltd	81 Montreal Road	8,783	17,300
Landriault Interests Ltd	291 Palace Street	7,597	11,769
M Levin	340 Queen Street	15,200	17,250
Levine Realty Ltd	Bank and Lisgar Streets	43,630	145,596
David B Loeb and Joyce Loeb	301 Elgin	60,000	292,233
Lumor Interests Limited	102 Bank Street	15,048	45,144
McArthur Plaza Shopping Centre	McArthur Plaza Shopping Centre	8,725	36,966
M E P C Canadian Properties Limited	Victoria	20,092	61,539
Metcalf Realty Company Limited	Fuller	59,956	305,733
Metcalf Realty Company Limited	McDonald	99,070	394,600
Metcalf Realty Company Limited	Metcalf	74,100	268,717
Metcalf Realty Company Limited	Burnside	11,429	60,686
Molot Family Trust	Molot	9,175	29,081
R Morel	297 Dupuis Street	8,852	19,917
Morrison Lamothe Bakery Limited	1867 St Laurent Blvd	121,139	198,197
National Capital Commission	51 Besserer Street	15,000	11,108
National Capital Commission	42 Sparks Street	16,650	66,752
National Capital Commission	7 Murray Street	16,454	21,867
National Capital Commission	529 Sussex Drive	9,024	16,437
National Capital Commission	Transportation	32,897	92,646
National Defence Employees Association	330 McLeod Street	16,000	49,633
G H Nelms	111 Sparks Street	1,960	5,390
O'Connor Realities Limited	Empire	17,530	52,406
Charles Ogilvy Limited	Nicholas and Besserer	13,175	65,429
One Sixty One Realty Ltd	Sir Guy Carleton	126,480	499,596
Orme Bannon (1963) Ltd	132 Lyon	3,308	7,443
Ottawa Commercial Realities Ltd	219 Laurier Avenue West	200,393	654,105
Ottawa Commercial Realities Ltd	130 Slater	122,524	543,476
Ottawa Commercial Realities Ltd	227 Laurier Avenue West	18,730	47,133
Ottawa Plumbing and Heating Limited	953 Somerset Street West	2,849	7,436
Ottawa Typewriter Co Ltd	194 Laurier Avenue West	2,600	6,871
R Palef and R Seguin	116 Lisgar Street	26,215	98,329
Ruben Palef	270 Laurier Avenue West	2,530	11,529
Pebb Enterprises Limited	1729 Bank Street	18,236	61,733
Pebb Enterprises Limited	2211 Riverside Drive (May 15-Mar 31)	10,164	46,323
Rideau Club	10 Metcalfe Street (Sept 5-Mar 31)	5,088	6,539
Murray Rosenblood and Abraham Isaac Rosenberg	255 Argyle Avenue	40,600	112,169
Royal Canadian Legion	110 Argyle Avenue	11,368	43,653
Royal Canadian Legion	Trafalgar House	17,645	45,200
Royal Trust Company	76 Metcalfe Street	20,711	79,842
St Luke Lutheran Church	Dufferin Street	8,000	20,800
Sanco Limited	100 Gloucester Street	3,962	15,333
Leo Sanscartier	103 Montcalm Street Hull	10,503	36,225
Saxe Realty Co	75 Sparks Street	7,120	18,360
S B I Management Ltd	Billing's Bridge Plaza	24,000	93,600
Jean Seguin and Leo Labrie	150 Montreal Road	4,500	11,000
Shirden Investments Limited	Majestic	19,743	64,799
Sovereign Realty Co	219 Queen Street	2,575	5,455
Sperry Rand Canada Ltd	45 Spencer Street	22,000	59,180
Surgenor Motors Ltd	360 Sparks Street	6,364	18,773
Teron Construction Co Ltd	219 Argyle Avenue	25,730	88,750
Teron Construction Co Ltd	1450 Scott Street	15,900	55,513
William Teron Ltd	216 Laurier Avenue	2,210	6,630
331 Cooper Ltd	Nichol	24,250	102,194
200 Elgin Limited	Elgar	118,330	401,278
295 Albert Street Ltd	Keyes Supply	25,110	64,775
Gustav Tilman	338 Somerset Street West	7,155	7,792
Union du Canada Life Assurance Co	Dalhousie Street (Feb 1-Mar 31)	45,500	37,788
Union Electric Supply Co Ltd	Catherine Street	28,884	71,826
Vimy Realty Company Limited	Vimy and Annex	16,000	30,400
Writer Properties Limited	280 Albert	64,715	258,565

Landlord	Building	Space occupied sq. ft.	Expendi- tures
Zeev Vered, Sarah Vered, B Besner & C Schwartz.....	Totem Lanes.....	38,215	101,689
Zeev, Vered & Besner.....	245 Cooper Street.....	31,236	107,169
Rentals, 54, each at a rate of less than \$5,000 per annum.....			141,834
Total rentals.....			\$ 14,270,654

E National Capital region—Rental of sound reinforcing equipment for the House of Commons and Senate—Under agreement, The Bell Telephone Company of Canada was paid \$14,449 and E M I Cossor Electronics Limited \$42,591 for rental and operation and maintenance of the sound reinforcing system in the House of Commons. Tannoy (Canada) Limited received \$35,204 for hire of sound reinforcement and interpretation equipment in the House of Commons Galleries, miscellaneous \$3,994.

F National Capital region—Light, power, water and other public and municipal services—For the following buildings, etc., the expenditures for electric current in each case exceeded \$5,000: Archives \$5,302; Central Experimental Farm—Central heating plant \$13,742, Dairy Technical \$5,766, Engineering Research \$12,139, Greenhouse Headerhouse \$6,144, K W Neatby \$112,227, Ornamental plant laboratory and greenhouse \$42,829, Plant Products \$10,765, Saunders \$6,413, Virology laboratory and greenhouse \$5,066; Central heating plant—Cliff and Baldwin \$15,551; Centre Block \$55,928; Confederation \$38,370; Confederation Heights—Cafeteria \$7,385, CBC \$29,186, Post Office administration \$11,631, Testing laboratory \$8,492, Sir Leonard Tilley \$50,953, Sir Charles Tupper \$32,123; Connaught \$14,288; Daly \$11,441; Energy, Mines and Resources—552 Booth Street \$17,063, 555 Booth Street \$29,213, 556 Booth Street \$12,228, 588 Booth Street \$15,170, 601 Booth Street \$23,211, Central heating plant \$6,762, O U R Laboratories \$7,311, Survey and Mapping \$45,692; Forest Products laboratory \$16,277; Greenbelt Animal Research Institute \$17,034; Hull Animal Research Institute \$10,005; Hull Post Office \$5,512; Hunter \$19,601; Investors Syndicate \$6,043; Jackson \$28,029; Justice \$9,494; Kaladar \$6,321; Kent-Albert \$6,613; Langevin \$8,078; Lorne \$41,880; Mortimer \$5,796; National Defence—Building "A" \$18,730, Building "B" \$15,748, Building "C" \$14,874; National Library \$75,763; National Museum \$10,185; National Printing Bureau (Hull) \$162,427; National Press \$9,132; National Research (Sussex Drive) \$50,109; Ottawa District Office—Plouffe Park \$19,716; Parliamentary Restaurant \$30,522; Postal Station "B" \$6,350; Postal Terminal "A" \$15,174; Recreational Association \$13,661; R C M P Headquarters \$43,503; Supreme Court \$13,128; Temporary No 2 \$8,609; Temporary No 3 \$9,621; Temporary No 4 \$6,493; Temporary No 5 \$5,680; Temporary No 6 \$8,125; Temporary No 8 \$21,423; Trade and Commerce \$25,516; Tunney's Pasture—Animal breeding \$5,263, Archival Records \$28,321, Atomic Energy \$10,307, Central heating plant \$9,508, Brooke Claxton \$90,187, Data Computer \$28,651, Dominion Bureau of Statistics \$48,719, D V A Records \$27,937, Environmental Health Centre \$23,035, Finance \$22,429, Food and Drug laboratory \$16,304, Hygiene laboratory \$8,959, Standard \$8,033, Virus laboratory \$6,309; Union Station \$6,542; Veterans Memorial \$28,443; Victoria Memorial Museum \$13,506; West Block \$16,222.

For the following buildings the expenditures for water and water rates in each case exceeded \$5,000: Central Experimental Farm—Cereal crops \$8,925, Central heating plant \$10,908, Greenhouse headerhouse \$10,412, K W Neatby \$17,353; K W Neatby headerhouse \$12,891, Plant Products \$8,925, Virology laboratory and greenhouse \$8,925; Central heating plant—Cliff Street \$16,356; Centre Block \$13,178; Confederation \$12,541; Confederation Heights—Central heating plant \$8,512, Post Office administration \$5,767, Testing laboratory \$10,104, Sir Charles Tupper \$5,338; Connaught \$10,827; Energy, Mines and Resources—555 Booth Street \$8,958, 556 Booth Street \$7,542, 568 Booth Street \$20,071, 601 Booth Street \$15,879, 615 Booth Street \$15,316; East Block \$5,314; Eastview \$8,925; Forest Products laboratory \$8,260; Jackson \$6,235; Justice \$7,417; National Defence—Building "A" \$7,980, Building "C" \$5,531; National Printing Bureau (Hull) \$17,368; National Press \$6,582; National Research (Sussex Drive) \$50,591; Royal Canadian Mint \$22,524; R C M P Headquarters \$13,521; Recreational Association \$8,769; Supreme Court \$8,463; Temporary No 2 \$5,364; Temporary No 3 \$8,701; Temporary No 4 \$5,515; Temporary No 8 \$11,619; Trade and Commerce \$8,782; Tunney's Pasture—Archival Storage \$8,166, Atomic Energy \$8,278, Central heating plant \$19,241, Brooke Claxton \$12,865, Data Computer \$6,600, Dominion Bureau of Statistics \$15,214, D V A Records \$10,963, Finance \$6,153, Food and Drug laboratory \$10,851; Veterans Memorial \$8,828.

G Other than National Capital region—Professional and special services—Payments by services with individual payments of \$2,000 or over were:

Carclaking services \$3,757,418—Allied Building Services (1962) Limited Montreal \$469,504—contracts: Montreal National Revenue building \$118,000, expenditure \$34,417, (1966-67) Toronto City Delivery building \$158,730, expenditure \$81,194, to date \$134,104, Toronto Mackenzie building \$187,582, expenditure \$101,607, to date \$187,582 (final), (1965-66) Winnipeg General Post Office \$188,000, expenditure \$7,833, to date \$188,000 (final) (amends reporting in public accounts, 1966-67), Winnipeg General Post Office \$222,000, expenditure \$111,000; Al's Cleaning Service Mission City B C \$4,749; Anglo-Canadian Building Maintenance Toronto \$40,150; Rollin Edward Atkinson Assiniboia Sask \$3,600; Automatic Venetian Blind Laundry Ltd Montreal \$21,742; Banner Building Maintenance North Vancouver B C \$55,095; Arthur Bellefeuille Roxboro Que \$3,949; Best Cleaners & Contractors Ltd Vancouver \$139,128—contract: (1966-67) Vancouver General Post Office \$260,581, expenditure \$131,498, to date \$260,581 (final); Oscar Brault Montreal \$2,209; Wilbert Austin Brown Prince Albert Sask \$3,000; Canadian Building Maintenance Ltd Victoria \$15,368; City Cleaners Ltd Regina \$2,255; Corporation Sanibec

Ste Foy Que \$32,819; J H Dayman Cleaning Service Courtenay B C \$9,288; Harry S Denning Cleaning Services Limited Toronto \$28,578; Dominion Landscapers Construction Ltd Montreal \$12,738; Dueck's Cleaning Service Burns Lake B C \$3,850; Dustbane Enterprises Limited Ottawa \$211,755—contract: (1966-67) Edmonton Sir Alexander Mackenzie building \$162,710, expenditure \$116,161, to date \$162,710; Alexander Faulds Oliver B C \$3,436; Service J A Fontaine Brompton Que \$2,640, Ovila Fontaine Chambly Que \$3,933, Fort Rouge Floor and Building Maintenance Winnipeg \$11,889; Andre Gauthier St Basile le Grand Que \$3,400; King's Interior Cleaning & Janitorial Services Port Arthur Ont \$12,655; Der Funk Klassen Steinback Man \$3,050; Laboratories Choissy Lee Louiseville Que \$2,655; La Cooperative Maintenance du Quebec Enr Levis Que \$30,546; Paul F Lavoie Forestville Que \$2,950; Gordon A MacEachern Ltd Toronto \$47,235; McGill Window Cleaning Service Co Montreal \$4,373; Eudore McRae Gaspe Que \$4,975; Mercury Maintenance Service Limited Ottawa \$2,490; Mister Sanitor Ltd Montreal \$114,751—contract: (1966-67) Toronto Arthur Meighen building \$137,899, expenditure \$68,949, to date \$103,424; Modern Building Cleaning Service of Canada Limited Ottawa \$110,845; Mucon Cleaning Services Limited Halifax \$3,320; National Building Maintenance Ltd Vancouver \$41,149; Nation-Wide Interior Maintenance Co Ltd Montreal \$167,319—contract: Montreal Post Office Terminal \$343,968, expenditure \$50,393; New System Towel Supply Co Ltd Montreal \$20,817; New York Window Cleaning Company Toronto \$41,724; Paintercraft St John's \$11,718; P M L Maintenance Ltd St Boniface Man \$24,367; Lionel Robert Chateauguay Que \$3,900; Richard Rogers Biggar Sask \$3,000; Sanitary Cleaners Limited St John's \$15,705; Sanitation & Industrial Maintenance Company Ltd Quebec \$9,475; Scandinavian Janitor's Services Calgary Alta \$27,922; Scollard Maintenance Limited Toronto \$31,000; Sparky's Cleaning Services Ltd Sydney N S \$6,455; Streakless Window Services Limited Halifax \$14,996; Super Cleaning Service Toronto \$2,875; Carl A Swanson Creston B C \$2,520; Universal Maintenance Inc Montreal \$9,333.

Protection services \$102,209—Canadian Corps of Commissioners Ottawa \$60,103; Dominion Electric Protection Company Ottawa \$20,755.

Sanitary services \$10,229—Toilet Laundries Limited Montreal \$5,896.

Miscellaneous services \$155,971.

H *Other than National Capital region—Materials and supplies* \$3,565,735—Heating \$2,454,546, caretaker supplies \$475,289, electric bulbs \$265,813, fire extinguisher refills \$35,476, other repairs and maintenance \$334,611.

I *Other than National Capital region—Repairs and upkeep of buildings, etc.* \$6,892,822—Alterations and improvements \$3,885,791, lock boxes \$213,871, upkeep of plumbing \$573,907, elevator maintenance \$619,443 of which Otis Elevator Company Limited received \$424,680, and Turnbull Elevator of Canada Limited received \$72,932, other repairs and maintenance \$1,599,810.

Expenditures by provinces follow:

	Expenditures
Newfoundland.....	325,117
Nova Scotia.....	428,281
Prince Edward Island.....	60,089
New Brunswick.....	223,887
Quebec.....	1,737,129
Ontario.....	1,022,046
Manitoba.....	545,776
Saskatchewan.....	258,592
Alberta.....	717,325
British Columbia.....	1,137,309
Yukon Territory.....	310,440
Outside of Canada.....	126,831
	<hr/>
	\$ 6,892,822

J *Other than National Capital region—Rents* \$12,944,642—Rentals for space occupied by the government services outside of National Capital region for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1966-67 was \$6,846,718.

	Location and landlord	Space occupied sq. ft.	Expenditures
London, England			
Canada House.....	6 Pall Mall East	25,000	84,651
Graham Family Settled Estate.....		2,256	8,321
New York, USA			
Canada House	Cushman & Wakefield Inc.....	3,046	30,467
Chicago, USA			
Carbide and Carbon Building.....		6,217	11,261
Detroit, USA			
Detroit Trade Centre (Sept 15-Mar 31).....		2,100	7,420
San Francisco, USA			
Fireman Fund Insurance Co.....		1,327	9,416

PUBLIC ACCOUNTS, 1967-68

Location and landlord	Space occupied sq. ft.	Expenditures
<i>Newfoundland</i>		
Bay Roberts		
St Matthews Anglican Church.....	2,350	7,929
Carol Lake		
Carol Lake Shopping Centre Limited.....	3,390	13,100
Corner Brook		
Bowater's Nfld Pulp & Paper Mills Ltd (Apr 1-July 31).....	3,737	2,443
Humber Trust Limited (May 1-Mar 31).....	1,600	8,360
Elias (Al) Kawaja.....	2,795	11,565
Curling		
Elias N Locke & Sterling A Randell.....	1,145	5,580
Wabush		
Wabush Enterprises Ltd.....	3,150	13,554
<i>Nova Scotia</i>		
Amherst		
Sophie Attis, Executrix estate of J Samuel Abraham.....	3,103	7,757
D A Casey.....	3,112	6,945
Enamel & Heating Products Limited.....	12,563	12,000
Dartmouth		
City Centre Limited.....	5,500	27,500
Shannon Plaza Shopping Centre.....	12,000	20,250
Halifax		
Bryant Building Ltd.....	3,000	12,749
Centennial Investments (1966) Ltd.....	33,800	179,858
Centennial Properties Ltd.....	29,100	150,881
Paul T Davis.....	2,800	6,852
C D Davison & Co.....	1,340	5,520
Franklin and Herschorn Ltd.....	6,185	25,260
Plaza Developments Limited.....	4,675	9,451
The Maritime Life Assurance Co Ltd.....	1,300	5,613
National Harbours Board.....	109,084	151,214
H A Ritcey Grocery Ltd.....	2,380	9,209
South End Development Company Ltd.....	12,843	55,926
Manuel I Zive.....	6,500	23,228
Truro		
C Ross Mitchell.....	2,000	6,500
Yarmouth		
J Knarston Taylor (Dec 1-Mar 31).....	6,000	3,500
<i>New Brunswick</i>		
Caraquet		
La Federation des Caisses Populaires Acadiennes Ltée.....	2,662	5,995
Fredericton		
Standard Investments Ltd (Oct 9-Mar 31).....	2,771	4,752
Moncton		
Humphrey Realty Limited.....	15,588	14,782
Humphrey Realty Limited.....	4,944	6,131
MacSpear Investments Ltd.....	24,728	31,265
Standard Investments Ltd.....	1,837	5,970
Terminal Centre (Moncton) Ltd.....	4,560	21,663
Oromocto		
Town of Oromocto Development Corporation.....	3,850	11,550
Saint John		
Metropolitan Developments Ltd.....	316	6,723
<i>Quebec</i>		
Ancienne Lorette		
Municipalite de Village de Notre Dame-de-Lorette (Oct 1-Mar 31).....	2,000	3,000
Baie Comeau		
Carda Ltée (Arcade building).....	1,480	5,180
Les Entreprises Baie Comeau Ltée.....	2,987	10,456

	Location and landlord	Space occupied sq. ft.	Expenditures
<i>Quebec—Continued</i>			
Beloil			
	Hormidas Millaire.....	4,400	11,640
Boucherville			
	Ville de Boucherville.....	2,500	6,875
Charlesbourg			
	Rosaire Bedard (May 8-Mar 31).....	4,719	12,728
Gagnon			
	Laurent Brodeur Inc.....	2,084	9,378
Gaspe			
	Les Immeubles Desrosiers Inc.....	1,423	8,848
Hauterive			
	Adelard Paul Gagnon.....	2,316	6,948
Lac Megantic			
	La Ville de Megantic.....	2,280	6,750
Laval			
	Marcel Adams (Dec 1-Mar 31).....	2,787	4,831
	Bonaventure Investment Co Ltd.....	8,272	13,800
	Edifice G L Inc.....	3,560	12,317
	Eight fifty five Blvd Labelle Inc.....	4,900	14,040
	Lavest Shopping Centre Ltd.....	2,100	6,230
Longueuil			
	Gaston Donat & Gerald Veronneau.....	17,876	73,748
	La Succession Marcel Mongeau (Societe de Fiducie de Quebec).....	6,811	21,000
Montreal			
	Aeterna-Vie.....	22,145	33,018
	Allied Towers Merchants Ltd Metropolitan Blvd.....	4,600	7,187
	Amherst Building Corporation.....	4,732	15,000
	Bank of Montreal.....	17,470	96,260
	Cadillac Building Inc.....	4,500	30,930
	Canadian Corp for the 1967 World Exhibition (Apr 28-Oct 27).....	2,270	44,265
	Canadian National Railways 891 Notre Dame.....	6,094	9,141
	Canadian National Railways.....	180,996	668,305
	Cenco Building Co Ltd.....	24,326	36,700
	ESEF Construction Ltd.....	4,304	20,000
	Fidelity Investors Corp, Westhill Investments Ltd, Loomber Investment Corp... Foundation-Scottish Properties.....	1,551 45,568	5,429 149,976
	Four Ten Investment Corp.....	9,083	29,520
	Hyman Fox & Sydney Fox (Mar 1-July 31).....	5,473	3,275
	Glenco Investment Corp (Oct 1-Feb 29).....	7,500	4,500
	Graphic Realty Inc.....	8,500	19,125
	S Green & M Schwartz.....	15,578	42,150
	Guy-Metro Inc.....	30,000	168,100
	J A Henderson Industries Ltd.....	8,220	9,800
	E Leo Kolber.....	63,971	348,407
	E Leo Kolber & Associates (June 1-Mar 31).....	10,930	46,926
	Lafleur Limitee.....	3,872	12,000
	Nordic Development Corporation.....	107,000	107,000
	Notre Dame Shopping Centre (Apr 1-July 31).....	2,393	1,975
	Orpheum Building Investments Ltd.....	57,142	81,514
	Parthenon Investments Ltd.....	19,200	54,167
	Place Bonaventure Inc.....	11,811	64,843
	Place Decarie Inc.....	61,254	276,582
	Place Victoria-St Jacques Co Inc.....	8,490	64,125
	Place Ville Marie Corporation.....	4,938	41,304
	Howard Rapoport.....	22,805	37,058
	Real Estate Investors Corporation (June 1-Mar 31).....	6,600	23,875
	Richelieu Enterprises Limited.....	13,896	18,482
	St Antoine Realty Co.....	2,697	10,721
	J J Shea and Company Limited.....	9,925	22,500
	Sherbrooke Tower Building Ltd (June 1-Mar 31).....	20,610	199,358
	Societe Nationale de Fiducie.....	16,900	15,990
	Timmins Aviation (Terminal) Limited.....	35,258	123,351

Location and landlord	Space occupied sq. ft.	Expenditures
<i>Quebec—Concluded</i>		
Montreal— <i>Concluded</i>		
Treitel Enterprises Ltd & Frankie Enterprise Ltd (May 15-Mar 31).....	14,345	55,096
Pointe aux Trembles		
Jean Langelier.....	4,000	4,667
Les Placements G L S Ltee (June 1-Mar 31).....	9,980	36,568
Pointe Claire-St Charles Road		
C S Barden (Apr 1-Sept 30).....	20,850	10,738
Lakeshore Shopping Plaza Ltd.....	2,004	9,920
L B Magil Co.....	20,290	85,890
Port Cartier		
Gabriel Pelletier.....	1,500	5,617
Quebec		
Marcel Adams.....	5,246	28,730
Marcel Adams 175 St Jean.....	7,805	25,190
Adelard Laberge Blvd des Capucins building.....	4,284	8,342
Edifice Myrand Inc.....	2,650	9,260
National Harbours Board.....	262,375	15,229
Palais Montcalm-The Corporation of the City of Quebec.....	2,414	6,036
Maurice Pollack Realty Company Limited.....	38,658	93,961
Secretariat des Syndicats Catholiques de Quebec.....	6,504	19,539
Rimouski		
Trust General de Canada (Dec 1-Mar 31).....	1,900	2,217
Roberval		
St Joseph Street Building Inc (Nov 1-Mar 31).....	1,680	2,275
St Hubert		
Henri Negre (July 1-Mar 31).....	2,925	9,981
Saint Isidore-de-Laprairie		
Andre Lancot and Paul Lancot (Nov 1-Mar 31).....	1,100	2,629
Ste Foy		
Wilfrid Legare Inc.....	5,184	16,070
Les Immeubles Barnabe Inc.....	2,625	5,340
Les Immeubles Delrano Inc.....	3,453	10,883
Les Immeubles Delrano Inc.....	5,300	21,000
La Societe Delta Inc (Apr).....	3,378	845
Ste Therese de Blainville		
Damase Desjardins.....	2,618	8,100
La Fabrique Ste Therese (Apr 1-Oct 31).....	4,286	6,369
Les Immeubles Blainville Inc.....	3,986	14,515
Alfred S Pollock (Oct 1-Mar 31).....	16,940	8,892
Sept Iles		
Edifice Laure Inc.....	5,400	22,435
Shawinigan		
Les Immeubles Gendron Inc.....	25,390	33,485
Trois Rivières		
Edifice Place Royale Inc.....	12,640	53,653
The Morgan Trust Co.....	4,000	13,633
Val D'or		
J E Berard (Dec 1-Mar 31).....	3,910	4,400
Valleyfield		
La Succession Ludovic Montpetit.....	6,852	10,157
Victoriaville		
Edifice Langlois Inc.....	4,750	11,280
<i>Ontario</i>		
Ajax		
Ajax Linoleum Company Limited.....	3,243	9,080
Barrie		
Josephine Scaletta.....	2,700	10,395
Blenheim		
Corporation of the Town of Blenheim.....	3,500	8,000
Brampton		
Queen's Square Building Ltd.....	6,944	22,842

	Location and landlord	Space occupied sq. ft.	Expenditures
<i>Ontario—Continued</i>			
Burlington			
	Bunton Investments Ltd.....	1,752	7,260
Clarkson			
	Clarkson Holdings Limited.....	7,175	17,800
Cooksville			
	Allied Towers Merchants Ltd (Dec 1-Mar 31).....	2,858	3,411
	Violet Copeland.....	3,705	10,093
	Gordon B Glazbrook (May 1-Mar 31).....	1,560	4,675
Cornwall			
	Cornwall Columbus Club Limited.....	9,000	18,000
Downsview			
	Finduff Construction Ltd (Mar).....	9,750	1,109
Don Mills			
	Finacentres Limited (Nov 1-Mar 31).....	13,790	19,134
	Olympia & York Developments Ltd (Aug 1-Mar 31).....	133,155	536,744
Essex			
	Edarlex Investments Ltd.....	3,600	5,833
Guelph			
	Guelph Terminal Warehouse Co Ltd.....	19,088	17,000
Hamilton			
	Frasmet Holdings Ltd (Nov 15-Mar 31).....	2,660	4,585
	Herbert E Lashmar.....	3,572	9,644
	The Synod of the Diocese of Niagara.....	6,541	15,300
	Tuxedo-Bond (Hamilton) Limited.....	4,672	11,820
	Vlajkov Investments Limited.....	3,626	13,200
Islington			
	Mar-Thorn Investments Ltd.....	14,185	21,200
Kenora			
	Northern Canada Investments Ltd.....	3,156	9,300
Kingston			
	Greenwood Brothers Ltd.....	6,000	21,996
	H Polson and Jessie C Polson (Apr 1-Jan 31).....	3,000	4,170
	Thomas J Zakos (Dec 1-Mar 31).....	4,200	4,832
Lambeth			
	Central Terminal Warehousing.....	1,865	6,528
London			
	Frederick Burton Trustee for Jack Tar Building.....	9,056	39,310
	Flagship Investments Ltd.....	6,592	15,195
	Link Holdings Ltd.....	16,300	29,866
	London Medical Dental Building Ltd (July 15-Mar 31).....	23,702	85,589
	North American Automobile Association Ltd.....	14,000	39,100
	Postian Realty Ltd.....	1,504	5,866
	The Toronto Dominion Bank.....	1,406	5,616
Malton			
	Elio Galluzzo & Ida Galluzzo (Nov 1-Mar 31).....	3,400	1,925
	Wigmar International Investments.....	12,380	24,587
New Sudbury			
	Canadian Interurbain Properties Ltd (Dec 1-Mar 31).....	1,960	2,136
North Bay			
	Fasola Investments Ltd.....	1,592	6,660
Port Colborne			
	Richard Shibley.....	2,565	5,400
Port Credit			
	Autumn Investments Ltd.....	4,462	10,350
Rexdale			
	Michael Weinberg Max H Weinberg and George Fine (July 1-Mar 31).....	10,000	23,650
St Catharines			
	Yield Investments Ltd.....	4,383	12,581

	Location and landlord	Space occupied sq. ft.	Expenditures
<i>Ontario—Concluded</i>			
Sault Ste Marie			
Brand Building Corporation.....		4,910	20,131
Camston Ltd.....		4,326	11,865
Scarborough			
The Board of Governors Centennial College of Applied Arts and Technology.....		72,893	138,463
Joseph Gossin and Harry Silver.....		7,952	17,000
Manru Realty Ltd.....		4,508	8,118
Ring Road Plaza Ltd.....		2,241	6,200
La Salle Dairy Ltd.....		18,486	54,540
Trans-Bay Investment Corp'n.....		7,817	26,490
Sudbury			
Netto Holdings Ltd.....		8,472	28,169
The Stevens Building Limited (Aug 1-Mar 31).....		6,903	6,903
Thornhill			
Lyle Sparks Investments Ltd.....		3,881	13,413
Toronto			
Adams Furniture Co Ltd.....		4,827	40,535
Assumption Investments Ltd (Mar).....		3,000	8,938
Hyman Atlin.....		13,930	20,767
B & B Investment (Toronto) Ltd.....		10,433	10,013
Barnike Holdings Ltd.....		1,320	5,103
Bexley Properties (1964) Limited (Apr 1-May 20).....		27,578	12,893
Charlmar Properties Ltd.....		7,873	25,194
E W Dempster, Trustee.....		5,066	13,364
Downsview Development Co (Apr).....		38,616	7,765
Dundas Pacific Holdings Ltd.....		35,280	79,000
Essex House Ltd (Mar 19-31).....		6,300	1,206
Mrs Fern Horowitz.....		8,780	18,822
International Realty Co Ltd (Apr 1-June 30).....		19,000	4,500
Jocar Holdings Ltd.....		8,148	34,601
Kinhurst Investments Ltd.....		17,395	58,762
M E P C Canadian Properties Ltd.....		9,900	45,885
Medical-Dental Syndicate.....		13,499	57,876
Murshel Investments Limited.....		10,400	32,000
Olympia & York Developments Ltd (Aug 1-Mar 31).....		111,877	653,727
131 Bloor St West Ltd.....		5,100	39,840
Pentland & Baker.....		5,100	24,004
Revenue Properties Co Ltd.....		7,860	14,934
Scarstate Holdings Limited.....		11,331	22,288
The Standard Life Assurance.....		12,518	64,741
Sussmill Investments Limited.....		5,280	7,024
Terminal Warehouses Limited (June 1-Mar 31).....		20,530	26,350
Toronto-Dominion Centre Ltd (June 1-Mar 31).....		126,423	688,813
The Toronto Harbour Commissioners (July 1-Mar 31).....		25,560	24,000
The Toronto Terminals Railway Company.....		92,759	102,031
342 Bloor St West Ltd.....		3,713	15,409
387 Bloor St East Ltd.....		5,100	18,105
Triten Centres Limited (June 1-Mar 31).....		1,313	7,924
Maurice Weisdorf and Earl W Gardner.....		9,510	21,397
Trenton			
Kinney Motors Ltd.....		4,300	11,220
Waterloo			
Paragon Construction (Waterloo) Ltd (Oct 1-Mar 31).....		11,400	17,955
Stamm Investments Ltd (May 8-Mar 31).....		2,550	7,247
West Hill			
Bowmile Holdings Ltd.....		6,152	20,669
Weston			
David and Fanny Saunders (Sept 15-Mar 31).....		6,641	14,082
Willowdale			
Bayview Village Centre Ltd.....		5,460	25,500
Cummer Yonge Investments Ltd (Oct 18-Mar 31).....		2,050	5,005
Tormore Properties Ltd (Aug 1-Mar 31).....		3,500	11,963

	Location and landlord	Space occupied sq. ft.	Expenditures
<i>Manitoba</i>			
Fort Churchill			
National Harbours Board.....			22,687
Morris			
Lanark Construction Co Ltd.....	1,904	6,000	
Winnipeg			
Cadomin Bldg Ltd.....	6,300	15,600	
Canpac Enterprises Limited (Aug 1-Mar 31).....	5,000	11,000	
Credit Foncier Franco Canadien.....	1,450	6,396	
C H Enderton & Co Ltd.....	2,900	9,975	
Graham Investments Ltd.....	13,550	48,180	
Great Western Investments (Jan 1-Mar 31).....	1,645	1,860	
Great Western Investments Co Ltd.....	4,752	13,181	
Hanover Estates Ltd.....	3,510	12,114	
Levit Sign Company Limited (Apr 1-30).....	1,400	417	
Madison Developments Limited (May 1-Mar 31).....	2,200	7,062	
Marvin Investments Ltd.....	19,245	51,672	
W H McWilliams.....	6,750	12,000	
North West Management Company Ltd (Aug 1-Mar 31).....	1,880	5,328	
Oxford Leaseholds Limited.....	22,342	106,190	
Oxford Leaseholds Ltd.....	5,717	20,950	
P O Q Ltd c/o Leon A Brown Ltd (Sept 1-Mar 31).....	4,585	10,031	
Department of Transport.....	2,309	6,927	
<i>Saskatchewan</i>			
Prince Albert			
J H Clyne Hanadence Frank W Moore & I A Realty Ltd.....	1,863	5,589	
Northern Drug Co Ltd (Sept 1-Mar 31).....	2,700	5,915	
Regina			
Garnet Russel Barlow (Oct 1-Mar 31).....	2,000	4,500	
Dollar Land Corporation Limited.....	12,229	50,794	
Financial Building Ltd.....	29,906	88,276	
Niesner-Kratt Enterprises Ltd.....	2,200	7,400	
Saskatoon			
The Great West Life Assurance Company.....	3,076	12,147	
Larry Kratt (Nov 10-Mar 31).....	4,600	5,124	
Montreal Industries Ltd (Nov 15-Mar 31).....	1,600	2,022	
<i>Alberta</i>			
Calgary			
Thomas D Barnes.....	9,050	23,500	
Calgary Power Ltd (Feb 5-Mar 31).....	12,565	8,569	
Caliston Investments Ltd (May 1-Mar 31).....	3,440	10,445	
Canbritam Development Corp Ltd.....	3,900	14,744	
Chinook Shopping Centre Ltd.....	4,380	14,722	
Eric Clarke & Roger Clarke.....	3,024	7,920	
Harry Cohen.....	4,488	18,000	
Harry Cohen.....	3,377	12,009	
Credit Foncier, Franco-Canadian (Sept 1-Mar 31).....	5,007	13,143	
Danish Canadian Club.....	13,000	19,247	
Glendale Properties Ltd.....	3,658	9,145	
Charles Holem (Oct 1-Mar 31).....	6,130	17,400	
Ira Building Ltd (Nov 1-Mar 31).....	2,900	5,583	
Marathon Realty Inc.....	14,508	14,508	
Petro-Chemical Building Ltd.....	4,261	18,824	
Prince Hotel Ltd Shield Hotel Ltd Flag Hotel Ltd.....	2,375	10,000	
Springfield Developments Ltd (Jan 1-Mar 31).....	29,000	12,252	
Lawrence Superstein.....	41,625	98,354	
United Management Ltd.....	3,557	21,675	
Drayton Valley			
Pembina Projects Ltd.....	2,228	5,570	
Drumheller			
Henry Alder Martineau and Marjorie Ruth Martineau (June 24-Mar 31).....	6,279	17,691	
Edmonton			
D Achtem (Letter Carrier Depot No 5).....	2,728	6,508	

Location and landlord	Space occupied sq. ft.	Expenditures
<i>Alberta—Concluded</i>		
<i>Edmonton—Concluded</i>		
Mrs Helen Achtem and Mrs K Rizun.....	6,076	13,929
Allied Development Corp Ltd.....	11,988	62,950
Andy's Construction Ltd.....	7,023	18,938
Anoroc Holdings Ltd.....	2,700	10,800
Centennial Investments Ltd & Edper (Alberta) Ltd.....	36,980	104,149
Chancery Hall Ltd.....	21,715	75,390
Chisholm Properties Ltd (Mar).....	7,970	6,922
City Limit Shopping Centre Ltd.....	6,113	17,728
H J M Investments Ltd (May 1-Mar 31).....	6,508	26,846
L P Mann & Co Ltd.....	6,726	30,015
Oxford Leaseholds Ltd.....	4,848	32,661
Phillips Building Ltd (June 1-Mar 31).....	4,054	12,087
United Management Ltd.....	8,340	24,030
Wentworth Building Ltd.....	1,600	7,200
Fort McMurray		
Chartered Investments Ltd.....	2,500	6,630
High Level		
Leo Paul Arsenault (Oct 1-Mar 31).....	3,011	5,570
Lethbridge		
Metropolitan Stores of Canada Ltd (Aug 1-Mar 31).....	3,744	10,608
Pine Point		
Pine Point Shopping Centre Ltd (May 1-Mar 31).....	4,195	12,498
Ponoka		
C W Healing.....	3,600	7,380
Red Deer		
MacLab Enterprises Ltd (Dec 1-Mar 31).....	3,495	8,682
St Paul		
Joseph Yakimec.....	2,826	7,065
Sherwood Park		
Campbellton Shopping Centre Ltd.....	1,950	6,337
Valleyview		
Centennial Mortgage Corporation Ltd (July 1-Mar 31).....	2,700	6,765
<i>British Columbia</i>		
Abbotsford		
Davy Crockett Motor Hotels Ltd.....	4,399	10,425
Burnaby		
Kingsway Holdings Ltd (Oct 1-Mar 31).....	3,132	5,481
Castlegar		
Oglov Holdings Ltd (Aug 1-Mar 31).....	5,654	12,649
Chilliwack		
Clifford A Skelton (Oct 1-Mar 31).....	4,800	3,300
Kelowna		
C M L S Developments Ltd.....	1,356	5,160
Dr Don Lim.....	4,120	10,918
Edmund Yeager & Mrs Anne E Yeager.....	4,660	6,248
Lake Cowichan		
James L Peterson (July 1-Mar 31).....	2,158	4,590
Nanaimo		
City Holdings Ltd (Oct 1-Mar 31).....	3,700	7,122
New Westminster		
Reliance Holdings Ltd (Oct 15-Mar 31).....	12,400	17,511
Richmond		
Brian Craig Wood.....	5,800	9,000
Squamish		
John Wm Drenka.....	3,542	8,150
Vancouver		
Bank of Canada.....	6,005	32,477
Bentall Properties Ltd (Aug 1-Mar 31).....	3,821	16,252
Braburn Estates Limited (Postal Station "L").....	8,500	5,700
Mary Braim Ethel A Budd Sarah J Hutchinson and Majorie L MacDonald (Apr 1-May 31).....	10,680	4,491
Canada Safeway Limited (Oct 1-Mar 31).....	6,035	5,250

	<u>Location and landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>		
<i>British Columbia—Concluded</i>					
<i>Vancouver—Concluded</i>					
Canadian Pacific Railway Co.....		13,514	9,642		
First Canadian Land Corp Ltd.....		33,635	150,000		
Grove Investments Ltd (Oct 1-Mar 31).....		3,800	6,300		
Guarantee Trust Company of Canada (Postal Station "G").....		5,966	5,400		
Guarantee Trust Company of Canada (Postal Station "K").....		5,400	7,800		
Flora M King.....		8,667	14,400		
Paramet Corporation Limited (Nov 1-Mar 31).....		18,101	42,352		
Phillips Estate Ltd.....		3,835	19,330		
Royal General Ins Co of Canada and The Dominion Ins Corp (Aug 1-Mar 31)...		25,175	88,543		
Vancouver City Parks Board.....		428	7,500		
Mae Wadden.....		6,250	8,075		
<i>Victoria</i>					
Pacific Palisades Ltd.....		10,350	46,600		
Sherdale Estates Ltd.....		12,550	34,425		
Carl Franklyn Swartz and Gladys S Swartz.....		3,573	5,200		
Yennadon Holdings Ltd (Nov 15-Mar 31).....		6,500	9,792		
<i>Williams Lake</i>					
S & S Television Centre & Appliances Ltd.....		2,402	6,005		
<i>Northwest Territories</i>					
<i>Fort Smith</i>					
Solar Construction Co Ltd.....		5,281	15,600		
<i>Yellowknife</i>					
Frenchy's Transport Ltd.....		2,336	9,880		
<i>Yukon Territory</i>					
<i>Prince George</i>					
Mark V Developments Ltd.....		1,245	5,269		
John Willms and Lynn Services.....		7,900	17,500		
<i>General</i>					
Rentals, 1362, each at a rate of less than \$5,000 per annum.....			2,164,981		
Total rentals.....			\$12,944,642		
Total Vote 5.....	\$85,562,000	\$85,562,000	\$84,687,244		
Details of expenditures by provinces, etc., follows:					
	<u>Salaries wages and allowances</u>	<u>Rents</u>	<u>Other</u>	<u>Total expenditures</u>	
				<u>1967-68</u>	<u>1966-67</u>
Ottawa.....	7,798,984	14,270,654	12,991,726	35,061,364	33,637,977
<i>Other than Ottawa</i>					
France.....					482
Argentina.....		834		834	2,896
London, England.....	54,392	127,822	404,819	587,033	565,870
United States of America.....		58,564	43	58,607	48,026
Newfoundland.....	945,935	102,917	937,334	1,986,186	2,079,048
Nova Scotia.....	846,540	774,273	1,060,227	2,681,040	2,110,677
Prince Edward Island.....	158,274	4,053	164,652	326,979	327,571
New Brunswick.....	566,184	157,826	647,315	1,371,325	1,286,746
Quebec.....	3,133,795	4,205,437	4,552,382	11,891,614	9,514,878
Ontario.....	4,085,842	4,306,413	4,108,658	12,500,913	10,056,062
Manitoba.....	2,586,277	499,672	2,605,738	5,691,687	5,474,676
Saskatchewan.....	664,509	396,423	927,302	1,988,234	1,795,440
Alberta.....	984,263	1,436,798	1,711,706	4,132,767	2,293,044
British Columbia.....	1,256,988	873,609	2,441,987	4,572,584	3,625,818
Northwest Territories.....					690,530
Yukon Territory.....	912,972		923,105	1,836,077	2,011,481
	<u>\$23,994,955</u>	<u>\$27,215,295</u>	<u>\$33,476,994</u>	<u>\$84,687,244</u>	<u>\$75,521,222</u>

The cost for the fiscal year 1966-67 of rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$60,992 and was assessed in the current year against companies transacting business in Canada. This sum was included in the revenues of that department (see section 18 of this volume).

Vote 10 Acquisition of equipment and furnishings other than office furnishings.....	1,485,000
Expenditures.....	(16) \$ 1,363,241

Vote 15 Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings (including expenditures on works on other than federal property); provided that no contract may be entered into for new construction with an estimated total cost of \$50,000 or more unless the project is individually listed in the details of estimates.....	48,165,000
Vote 15a.....	1
Vote 15b.....	885,000
	49,050,001
Expenditures.....	(13) \$ 47,696,662

Newfoundland	Estimates	Allotments	Expenditures
Bay Roberts—Public building—To complete.....	140,000		121,227
Contract (1966-67): Mark Gosse & Sons Limited \$146,489, expenditure \$117,004 including holdbacks \$5,850.			
Catalina—Public building—To complete.....	90,000		181
Planning not completed.			
	\$ 230,000	\$ 230,000	\$ 121,408

Nova Scotia	Estimates	Allotments	Expenditures
Amherst—Public building.....	300,000		20,225
Purchase of site—A P Smith \$7,000.			
Tom MacKay Halifax received \$5,525 for terra cotta relief sculpture in entrance lobby.			
Antigonish—Public building.....	300,000		62,678
Purchase of site—Antigonish Park and Playground \$60,000.			
J Philip Dumaresq & Associates Halifax received \$2,678 for plans and specifications.			
Arichat—Public building.....	85,000		5,359
Tenders recalled because of high tenders in first call.			
Canso—Public building.....	85,000		5,978
L Paul Hebert Halifax received \$5,978 for sub-soil investigation.			
Middleton—Public building—Addition and alterations.....	110,000		33,390
Purchase of site—Corey Baltzer, Bertha Baltzer \$31,500.			
	\$ 880,000	\$ 128,000	\$ 127,630

New Brunswick	Estimates	Allotments	Expenditures
Baie Ste Anne—Public building.....	55,000		3,338
Stanley W Emmerson Saint John N B received \$2,904 for preparation of plans and specifications.			
Black's Harbour—Public building—To complete.....	175,000		289,104
Contract: Atlantic Building Contractors \$296,421, expenditure \$282,482 including holdbacks \$14,124.			
	\$ 230,000	\$ 292,442	\$ 292,442

<i>Quebec</i>		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bedford—Public building—To complete.....		75,000		686
Project delayed.				
Chambly—Public building—Addition and alterations.....		95,000		118,265
Contract: Terral Construction Ltee \$121,145, expenditure \$118,145 including holdbacks \$6,600.				
Cite de Jacques Cartier—Public building—Addition and alterations....		150,000		451
Project delayed.				
Hauterive—Public building—To complete.....		165,000		255,279
Contract: Maurice Lagace Inc \$254,635, expenditure \$241,416 including holdbacks \$13,219. Parent-Moranville Baie Comeau Que received \$13,146 for preparation of plans and specifications etc., to date \$18,116.				
Hull—Printing Bureau building—Alterations—To complete.....		210,000		660,607
Contracts: (1966-67) Beaudoin Construction Ltd \$375,155 re phase IV, expenditure \$106,920, to date \$375,155, Hurdman Bros Limited \$251,413 for internal moving and relative electrical and mechanical work, expenditure \$38,083, to date \$251,413. (final); Ron Engineering & Construction (Quebec) Ltd \$1,786,249 re phase III, expenditure \$407,409, to date \$1,786,249. (final). Belasky, Renaud & Associates consulting engineers Hull Que received \$2,693 for plans and specifications, to date \$173,307.				
Hull—Towards purchase of and alterations to building for the Public Service Commission Language Bureau.....		415,000		333,844
Purchase of site—L'Eveque Catholique Romain de Hull \$200,000.				
Contract: Baldock Engineering and Construction Ltd \$179,447, expenditure \$111,122 including holdbacks \$5,556. Langlois & St Denis Hull Que received \$15,205 for preparation of plans and specifications.				
Lennoxville—Public building.....		85,000		31,799
Purchase of site—Mrs H Shattrick \$30,000.				
Montreal—National Film Board buildings—Improvements and new Distribution Branch building.....		300,000		99,768
Beaulieu Lambert Tremblay Montreal received \$29,373 for preparation of preliminary drawings.				
New Richmond—Public building—To complete.....		200,000		13,945
Albert Leclerc Rimouski Que received \$13,944 for professional services.				
Quebec—Building for Taxation Division, Department of National Revenue.....		1,000,000		55,108
Tessier Bissonnette Corriveau Quebec received \$54,195 for preparation of plans and specifications etc.				
Roxboro—Public building—Addition and alterations.....		110,000		118,462
Contract: Les Entreprises Alpha Cie Ltee \$142,163, expenditure \$118,404 including holdbacks \$5,920.				
St Cesaire—Public building.....		55,000		54,301
St Remi—Public building.....		65,000		218
Project deferred.				
St Tite—Public building.....		75,000		41,395
Ste Anne des Monts—Public building—To complete.....		50,000		88,532
Ste Foy—Public building.....		100,000		20,499
Paul E Samson Quebec received \$16,225 for preparation of plans and specifications.				
Ste Therese de Blainville—Public building.....		300,000		150
Delay in obtaining qualifications of low bidder.				
Sept Iles—Public building—Addition and alterations.....		175,000		9
Project deferred.				
Temiskaming—Public building.....		70,000		14,494
Purchase of site—Canadian International Paper of Canada \$5,000, Corporation Municipale de la Ville de Temiskaming \$8,500.				
Valleyfield—Public building.....		400,000		34,873
Pierre Dionne Valleyfield Que received \$34,422 for preparation of plans and specifications etc.				
Varennes—Public building.....		95,000		59,712
		<u>\$ 4,190,000</u>	<u>\$ 2,002,397</u>	<u>\$ 2,002,397</u>

Ontario (Other than Ottawa)

	Estimates	Allotments	Expenditures
Ajax—Public building.....	150,000		44,327
Contract: Kamrus Construction Ltd \$305,000, expenditure \$32,660 including holdbacks \$1,633. Banz Brook Carruthers Grierson & Shaw Toronto received \$11,108 for plans and specifications.			
Aurora—Public building—To complete.....	300,000		385,862
Contract (1966-67): Sklar Construction Co \$396,964, expenditure \$369,932, to date \$380,182 including holdbacks \$19,009.			
Chelmsford—Public building.....	75,000		912
Project delayed.			
Cochrane—Public building—Addition and alterations—To complete....	100,000		336
Project delayed for design.			
Cooksville—Public building—To complete.....	600,000		11,240
Donald E Skinner Port Credit Ont received \$9,296 for preparation of drawings and specifications etc., to date \$14,167.			
Don Mills—Public building—Addition and alterations.....	450,000		90,817
Contract: Paul Carruthers Construction Ltd \$844,246, expenditure \$60,740 including holdbacks \$3,037. John B Parkin Associates Don Mills Ont received \$29,398 for plans and specifications etc., to date \$36,598.			
Durham—Public building—To complete.....	65,000		29,242
Purchase of site—John Donald McArthur \$15,000, Presbyterian Church \$200.			
Essex—Public building—To complete.....	180,000		165,817
Contract: Aronne Brothers Ltd \$159,099, expenditure \$152,937 including holdbacks \$8,161. J P Thomson Associates Windsor Ont received \$4,824 for preparation of plans and specifications etc., to date \$6,974.			
Fenelon Falls—Public building.....	70,000		63,920
Gananoque—Public building.....	100,000		75,738
Purchase of site—L A Baker \$9,500, K A Day \$34,322, J H McCauley and Mary Louise McCauley \$9,500, H C Murray \$16,500. Harold L Clow Brockville Ont received \$4,756 for survey and preliminary rock sounding.			
Hamilton—Postal Station "C".....	175,000		6,654
Frank H Burcher Hamilton Ont received \$5,535 for plans and specifications.			
Hamilton—Postal Station "D".....	300,000		38,988
Purchase of site—The Board of Education of the City of Hamilton \$30,000.			
Contract: G S Wark Limited \$219,000, no payments. Roscoe MacIver & Stienstra Hamilton Ont received \$7,827 for plans and specifications.			
London—Postal Station "C".....	300,000		46,628
Purchase of site—Wm E Bell \$11,893, Stella Gasioroh \$16,827, Frederick J Mossip and W R Mossip \$13,888, Richardsons' Real Estate Ltd \$3,500.			
Malton—Public building—To complete.....	240,000		9,918
Woods and McCraig Cooksville Ont received \$9,518 for professional services.			
Maple—Public building.....	75,000		56,983
Purchase of site—Maple United Church \$23,000.			
Napanee—Public building.....	400,000		40,109
Contract: R E Stewart Construction \$374,000, expenditure \$38,200 including holdbacks \$1,910. Donald C Griffin Pembroke Ont received \$1,617 for plans and specifications, to date \$13,890.			
New Liskeard—Public building—Addition and alterations.....	95,000		16,312
R Stewart Smith Timmins Ont received \$3,332 for plans and specifications.			
North Bay—Public building—Alterations and improvements.....	150,000		27,313
Purchase of site—Bennett Pratt Limited \$14,000. Shore and Moffat & Partners Toronto received \$12,847 for preparing a feasibility study of air treatment systems and alterations.			

Ontario (Other than Ottawa)—Concluded

	Estimates	Allotments	Expenditures
Parkhill—Public building—To complete..... Project delayed due to delays in acquiring site.	65,000		345
Port Colborne—Public building..... Contract: Heeringa Bros Construction Ltd \$463,865, expenditure \$209,462 including holdbacks \$10,473. Stan H Butcherd Port Colborne Ont received \$14,440 for preparation of plans and specifications etc., to date \$19,940.	400,000		224,410
Port Credit—Public building—Addition and alterations—To complete.. Contract (1966-67): Sklar Construction Company \$341,303, expenditure \$257,489, to date \$338,971 including holdbacks \$4,703 (amends reporting in public accounts, 1966-67). Alexander B Leman Don Mills Ont received \$6,853 for preparation of plans and specifications, to date \$20,623.	250,000		264,972
Rexdale—Public building—Addition and alterations—To complete..... Contract: Ronrica Construction Limited \$224,646, expenditure \$216,648 including holdbacks \$16,122.	230,000		221,064
Ridgetown—Public building—To complete..... Contract: Maaten Construction Company Limited \$216,240, expenditure \$214,271 including holdbacks \$2,593. J W Storey Chatham Ont received \$8,568 for preparation of preliminary drawings, to date \$11,857.	230,000		229,842
Scarborough—Postal Station "B"—To complete..... Contract: Benson Leasing Enterprises Ltd \$280,359, expenditure \$97,171. Craig Zeidler & Strong Toronto received \$9,232 for preparation of plans, to date \$12,928.	250,000		106,653
Schreiber—Public building—Addition and alterations..... Tender price considered too high.	60,000		70
Sioux Lookout—Public building—Addition and alterations..... Project deferred because of change in requirements.	60,000		
Stoney Creek—Public building—Addition and alterations.....	50,000		44,731
Sturgeon Falls—Public building—Addition and alterations—To complete. Critchley & Delean North Bay Ont received \$2,299 for plans and specifications. Project deferred because of planning difficulties.	160,000		2,609
Sudbury—Public building—Alterations and improvements..... Fabbro and Pfister Sudbury Ont received \$2,670 for preparation of drawings and specifications, to date \$4,136.	50,000		16,296
Toronto—Building for Meteorological Branch, Department of Transport Contract: Boigon and Heinonen Don Mills Ont \$372,500 for plans and specifications, expenditure \$74,500.	1,000,000		74,500
Toronto—Falaise Armoury—Repairs and alterations..... Contract: Trist Construction Co Ltd \$312,151, expenditure \$297,229 including holdbacks \$14,861. Wasteneys and Stern Toronto received \$31,766 for plans and specifications.	300,000		341,447
Toronto—Postal Station "S"—To complete..... Contract: Gorsline Construction Limited \$233,992, expenditure \$9,577 including holdbacks \$479. F P Meschino Toronto received \$8,894 for plans and specifications, to date \$13,019.	400,000		18,721
Uxbridge—Public building—To complete.....	65,000		1,628
Walkerton—Public building..... Riddle Connor Falls and Irvine London Ont received \$3,367 for preparation of plans and specifications. Project delayed for design changes required due to sub-soil problems on the site.	250,000		3,543
Waterdown—Public building..... Purchase of site—Flora Frid \$23,039.	70,000		55,136
Wingham—Public building..... Purchase of site—James A Carr \$25,000.	120,000		101,079
Woodbridge—Public building—To complete..... John Ma Toronto received \$2,930 for preliminary design and drawings.	100,000		3,181
	<u>\$ 7,935,000</u>	<u>\$ 2,821,343</u>	<u>\$ 2,821,343</u>

<i>Ottawa</i>			
	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Ottawa—Building for Exhibition Commission, Department of Trade and Commerce and Chief Electoral Officer.....	2,000,000		2,585,394
Contracts: J L Richards & Associates consulting engineers Ottawa \$114,660, expenditure \$57,673 for plans and specifications, to date \$89,506; (1966-67) Ron Engineering & Construction Limited \$2,548,000, expenditure \$2,512,738 including holdbacks \$162,150. McRostie Seto Genest & Associates Ltd consulting engineers Ottawa received \$4,780 for inspection, plans and supervision of the pile load test.			
Ottawa—Building for National Police Services, Royal Canadian Mounted Police.....	400,000		28,703
Contract: Murray and Murray and Ronald Ogilvie Associated Architects Ottawa \$255,000 for preparation of plans and specifications, expenditure \$25,000. J K Klassen & Associates consulting engineers Ottawa received \$3,703 for professional services.			
Ottawa—Building for Taxation Division, Department of National Revenue.....	3,500,000		3,270,876
Contracts: The Foundation Company of Canada Limited \$17,981,000, expenditure \$2,977,715 including holdbacks \$148,886; (1961-62) Page & Steele in association with Moody Moore and Partners Toronto \$844,996 for preparation of plans and specifications, expenditure \$291,284, to date \$844,996 (amends reporting in public accounts, 1962-63).			
Ottawa—Central Experimental Farm—Alterations and improvements to greenhouses—To complete.....	100,000		137,414
Contract: Lord & Burnham Co Limited \$124,893, expenditure \$124,893.			
Ottawa—Central Experimental Farm—Improvements to sanitary and storm sewers—To complete.....	300,000		229,266
Purchase of site—National Capital Commission \$30,701.			
Contract: Spino Construction Co Ltd \$307,337, expenditure \$140,552 including holdbacks \$7,028. City of Ottawa received \$42,891 re Mooney's Bay sanitary collector sewer, to date \$175,550.			
Ottawa—Central Experimental Farm—K W Neatby building—Alterations.....	150,000		121,245
Contract: D K Young Construction \$191,907, expenditure \$101,568 including holdbacks \$5,078. Cummings & Scally & Associates Ltd Ottawa received \$4,805 for preparation of plans and specifications. MacKenzie & Associates Ottawa received \$12,367 for plans and specifications.			
Ottawa—Central Experimental Farm—Plant growth chambers—To complete.....	50,000		143,172
Contract: Herbert Brune Construction Limited \$135,401, expenditure \$135,401 including holdbacks \$3,900. Craig and Kohler Ottawa received \$7,690 for preliminary drawings, to date \$8,710.			
Ottawa—Central Experimental Farm—Revisions to roads.....	80,000		
Project deferred.			
Ottawa—Central Experimental Farm—William Saunders building—Alterations.....	50,000		
Project deferred.			
Ottawa—Central Experimental Farm—Sir John Carling building—Installation of Cartography Unit.....	80,000		
Project deferred.			
Ottawa—Central heating plant on Cliff Street—Improvements.....	2,400,000		4,163,599
Contracts: (1966-67) Canadian Comstock Company Limited & John Colford Contracting Co Ltd (a) \$1,036,488 for the construction of the central heating and cooling system, phase IV, expenditure \$368,162, to date \$1,036,488 (final), (b) \$2,685,647 for conversion of boilers on the central and cooling plant, expenditure \$2,373,027 including holdbacks \$118,651; (1966-67) A Lancot Construction Co Limited \$290,970 for the construction of structure alterations phase V, expenditure \$46,567, to date \$290,970 (final); National Shipley Limited \$1,066,575 for phase III refrigeration machine and accessories, expenditure \$978,000 including holdbacks \$146,700; (1966-67)			

Ottawa—Continued

	Estimates	Allotments	Expenditures
Spino Construction Co Ltd \$648,251 for the construction of distribution piping tunnel control heating and cooling system phase II, expenditure \$57,579, to date \$648,251 (final); (1965-66) Surveyer Nenniger & Chenevert consulting engineers Montreal received \$277,572 for field inspection and supervision, to date \$553,174 (amends reporting in public accounts 1966-67). Metaltech Inspection Ltd Montreal received \$5,239 for professional services.			
Ottawa—Confederation building—Alterations and improvements.....	300,000		298,735
Contracts: (1966-67) Ingram & Pye Ottawa received \$72,167 for preparation of plans and specifications, to date \$95,687; M J Lafortune Construction Limited \$166,747, expenditure \$166,747 (final).			
Ottawa—Dominion Bureau of Statistics building—Addition and alterations.....	100,000		79,477
Cummings Scally & Associates consulting engineers Ottawa received \$8,400 for plans and specifications.			
Ottawa—Food and Drug laboratory—Addition and alterations.....	680,001		231,459
Contract (1966-67): Shore and Moffat & Partners Toronto \$420,000, expenditure \$230,919, to date \$338,638.			
Ottawa—Forest Products laboratory—Addition and alterations.....	170,000		42,378
Edward J Cuhaci Ottawa received \$7,392 for plans and specifications.			
Ottawa—Headquarters building—Royal Canadian Mounted Police—Addition and alterations.....	400,000		41,296
Pentland Baker & Polson Toronto received \$40,490 re "H" wing for plans and specifications.			
Ottawa—Magnetic laboratory for Department of Energy, Mines and Resources.....	750,000		1,270,986
Contract (1966-67): Freebro Leaseholds Limited \$1,236,963, expenditure \$1,236,963 including holdbacks \$62,600. Auguste Martineau Ottawa received \$34,023 for plans and specifications etc., to date \$78,343.			
Ottawa—National Museum.....	100,000		359,639
Thompson Berwick and Pratt Vancouver in association with Crevier Lemieux Mercier & Caron Montreal received \$357,889 for the design and preparation of plans and specifications, to date \$753,650 (final) (amends reporting in public accounts, 1966-67).			
Ottawa—Office building for government departments.....	500,000		222,388
Contract: Ronald Ogilvie Ottawa \$336,230, expenditure \$213,485 for preparation of plans and specifications etc. National Boring & Sounding Ottawa received \$4,076 for investigation of rock under footings.			
Ottawa—Parliament Hill—Parking garage.....	200,000		232,851
J L Richards and Associates Limited consulting engineers Ottawa received \$232,851 for the design and preparation of tender documents for the construction of parking facilities, to date \$274,511 (amends reporting in public accounts, 1965-66).			
Ottawa—Plouffe Park—Heating plant improvements.....	90,000		89,281
Ottawa—Plouffe Park warehouse—Improvements.....	75,000		55,720
Ottawa—Postal Terminal.....	1,200,000		120,296
Purchase of site—National Capital Commission \$12,433.			
Associated Architects Ottawa \$104,675 for preparation of plans and specifications etc., to date \$253,468.			
Ottawa—Research Branch buildings for Department of Agriculture....	3,000,000		3,326,748
Contracts: Admiral Realty Construction Limited (a) \$389,991 for construction of dairy buildings, expenditure \$361,431 including holdbacks \$18,072, (b) \$331,787 for construction of poultry buildings, expenditure \$331,787 (final); (1965-66) Beaver Construction (Ontario) Limited \$1,771,759 for Animal Research Institute, expenditure \$266,603, to date \$1,771,759 (final); (1966-67) P E Brulé Co Limited \$357,238, expenditure \$221,307, to date \$357,238 including holdbacks \$100; Cooper-Ellis Limited (a) \$316,698 for construction of barns, expendi-			

Ottawa—Concluded

	Estimates	Allotments	Expenditures
ture \$316,698 including holdbacks \$3,420, (b) \$408,119 for construction of poultry buildings, expenditure \$408,119 (final); Gordon Mulligan Construction Limited \$711,068 for construction of underpass and utilities, expenditure \$711,068 including holdbacks \$18,760; (1966-67) Pillar Construction Limited \$198,083, expenditure \$10,236, to date \$198,083 (final); Taplen Construction Limited \$335,312, expenditure \$230,578 including holdbacks \$11,529. Brais Ouellette Frigon Brett Hanley and Berthiaume consulting engineers Ottawa received \$94,110 for preparation of working drawings and specifications, etc., to date \$156,760 (amends reporting in public accounts, 1966-67). Fisher and Tedman Toronto received \$18,798 re the Animal laboratory, central heating plant etc., to date \$53,578 (amends reporting in public accounts, 1962-63). Green Blankstein Russell & Associates Winnipeg received \$90,699 for preparation of sketch drawings, etc., to date \$106,342 (amends reporting in public accounts, 1962-63). J L Richards & Associates Limited consulting engineers Ottawa received \$1,737 for supervision of construction of pumphouse and reservoir, to date \$10,732; \$10,524 for the design of sewage water and external electrical services, to date \$47,596 (final). W Loates Ottawa received \$2,632 for working drawings.			
Ottawa—Supreme Court building—Alterations and improvements—To complete.....	550,000		535,312
Contract: M J Lafortune Construction Limited \$526,505, expenditure \$513,872, to date \$513,872 including holdbacks \$25,694. Murray & Murray Ottawa received \$20,808 for preparation of plans and specifications etc., to date \$37,608.			
Ottawa—Towards relocation of Mines Branch, Department of Energy, Mines and Resources.....	3,300,000		6,434,630
Contract: (1966-67) The Foundation Company of Canada Limited \$10,064,668, expenditure \$6,197,811, to date \$6,794,690 including holdbacks \$339,734; A D Margison and Associates Limited consulting engineers Don Mills Ont received \$226,181 for plans and specifications, to date \$965,595 (amends reporting in public accounts, 1966-67). Warnock Hersey Co Ltd Ottawa received \$2,600 for inspection of the structural steel for the Corktown Road Development.			
Ottawa—Tunney's Pasture—Additional accommodation for Food and Drug laboratory.....	250,000		395,015
Contract: M J Lafortune Construction Limited \$392,557, expenditure \$392,557 including holdbacks \$13,190			
Ottawa—Tunney's Pasture—Animal Breeding building—Addition and alterations and improvements.....	400,000		19,122
J Klassen & Associates Ltd consulting engineers Ottawa received \$14,258 for professional services. J Lunde Ottawa received \$3,720 for professional services.			
Ottawa—Tunney's Pasture—Central heating plant—Improvements....	330,000		342,087
Contract: The Consumers' Gas Company \$340,690 for conversion of existing system to natural gas, expenditure \$340,690 (final).			
	<u>\$ 21,505,001</u>	<u>\$ 24,777,090</u>	<u>\$ 24,777,089</u>

Manitoba

	Estimates	Allotments	Expenditures
Fort Churchill—Power plant improvements.....	375,000		4,084
W L Wardrop and Associates Ltd Winnipeg received \$4,084 for preparation of a report on the value of existing D P W owned electrical generation and distribution facilities.			
Project deferred during negotiations for hand over to Manitoba Hydro.			
Fort Churchill—Site development and improvements to buildings.....	600,000		532,573
Contract (1966-67): Carter Construction Company Limited \$334,474 re general repairs and maintenance, expenditure \$132,874, to date \$334,474 (final).			

DEPARTMENT OF PUBLIC WORKS

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Manitoba—Concluded

	Estimates	Allotments	Expenditures
Fort Churchill—Water treatment plant and replacement of pipeline. . . . W L Wardrop and Associates Ltd Winnipeg received \$13,980 for study and report on water supply and treatment. Project deferred.	550,000		16,980
Winnipeg—National Revenue building—Addition, alterations and im- provements.	700,000		43,378
Moody Moore & Partners Winnipeg received \$42,977 for preparation of plans and specifications.			
Winnipeg—Post Office building—Improvements—To complete.	450,000		625,862
Contract (1966-67): Peter Leitch Construction Limited \$1,824,710, expenditure \$601,119, to date \$1,824,710 (final). Green Blankstein Russell Associates Winnipeg received \$24,743 for preparation and submission of a report re heating and ventilation improvements, to date \$115,643.			
	\$ 2,675,000	\$ 1,222,965	\$ 1,222,877

Saskatchewan

	Estimates	Allotments	Expenditures
Esterhazy—Public building—To complete.	150,000		210,184
Contract: Schenco Industries Ltd \$288,667, expenditure \$205,626, to date \$205,626 including holdbacks \$10,281. Reid Crowther & Part- ners Limited Winnipeg received \$2,500 for preparation of plans and specifications, etc.			
Wynyard—Public building—Addition and alterations.	75,000		86
Project deferred.			
	\$ 225,000	\$ 225,000	\$ 210,270

Alberta

	Estimates	Allotments	Expenditures
Calgary—Public building—Alterations.	125,000		21,969
Drumheller—Public building—Alterations—To complete.	50,000		
Project deferred.			
Red Deer—Public building—Alterations and improvements— To com- plete.	100,000		224,579
Contract: W R Sandquist Construction Ltd \$276,319, expenditure \$212,474, to date \$212,474 including holdbacks \$10,624.			
Westlock—Public building.	200,000		
Project temporarily deferred.			
	\$ 475,000	\$ 246,600	\$ 246,548

British Columbia

	Estimates	Allotments	Expenditures
Fort St John—Public building—Addition and alterations—To complete Contract (1966-67): Norman Nilsen Construction Ltd \$247,599, ex- penditure \$83,777, to date \$245,499 including holdbacks \$2,200.	75,000		86,322
Kelowna—Public building.	300,000		16,654
Ripley, Klohn & Leonoff Ltd consulting engineers Vancouver received \$3,000 for foundation investigation. McCarter Nairne & Partners Vancouver received \$13,539 for architectural and engineering services.			
New Westminster—Federal building—Alterations.	115,000		3,130
Project deferred.			
Osoyoos—Public building—To complete.	60,000		65,685
	\$ 550,000	\$ 195,701	\$ 171,791

Yukon and Northwest Territories

	Estimates	Allotments	Expenditures
Inuvik—Housing for federal government employees.....	2,000,000		1,312,111
Contract: Yukon Construction Co Ltd \$1,472,328, expenditure \$1,098,376 including holdbacks \$114,919.			
Northwest Highway System—Construction of garages at mile 635, mile 733 and mile 1083.....	330,000		310,717
Contract: Bilodeau & Son Construction Ltd \$310,035, expenditure \$300,677 including holdbacks \$21,065.			
Whitehorse—Improved office and housing accommodation— To complete Contract (1966-67): General Enterprises Ltd \$236,173, expenditure \$43,373, to date \$236,173 (final).	200,000		61,149
	\$ 2,530,000	\$ 2,530,000	\$ 1,683,977

Improvements generally

	Estimates	Allotments	Expenditures
Ottawa.....	600,000		1,696,770
Other than Ottawa.....	900,000		3,916,781
	\$ 1,500,000	\$ 5,613,552	\$ 5,613,551

Details of expenditures follow:

	Major repairs and improvements	Other
A Ottawa.....	1,632,689	64,081
Other than Ottawa		
Newfoundland.....	235,954	4,795
Nova Scotia.....	254,150	13,447
Prince Edward Island.....	12,468	6,126
New Brunswick.....	118,953	532
B Quebec.....	430,252	17,520
C Ontario.....	1,298,506	52,018
Manitoba.....	148,904	5
Saskatchewan.....	171,646	47
D Alberta.....	484,040	15,071
E British Columbia.....	515,774	8,810
Yukon Territory.....	96,835	5,955
Outside Canada.....	24,973	
	3,792,455	124,326
	\$ 5,425,144	\$ 188,407

- A Brooke Claxton building
Contract: A Lanctot Construction Co Limited \$183,000, expenditure \$121,195 including holdbacks \$6,060.
- Center Block
Cummings, Scally & Associates Ltd consulting engineers Ottawa received \$1,046 for preparation of plans and specifications etc.
- Hunter building
Contract: Otis Elevator Company Limited \$140,865 for modernization of 2 passenger elevators, expenditure \$100,783 including holdbacks \$5,039.
- National Film Board laboratory
Goodkey, Weedmark & Associates Limited Ottawa received \$4,147 for preparation of plans and specifications.
- National Museum of Canada
Contract: L Zuccarini General Contractor Limited \$201,236, expenditure \$201,236 including holdbacks \$8,000

- Public Archives
J W Strutt and Inigo Adamson Ottawa received \$6,484 for plans and specifications, to date \$14,086.
- 615 Booth Street
Contract: Beaudoin Construction Limited \$263,105, expenditure \$263,105 (final) of which the Department of National Defence contributed \$210,695.
- B Quebec National Health and Welfare building, Postal Terminal building and Champlain Harbour Station Wolfe's Cove
Contract (1966-67): Tri-Bec Inc \$112,332 for the coal to oil conversion, expenditure \$14,108, to date \$112,332 (final).
- Quebec Postal Terminal
Paquet Dutil Potvin Trepanier & Masson consulting engineers Ste Foy Que received \$4,032 for preparation of plans and specifications.
- St Laurent—National Film Board
McAdam, Magor & Associates consulting engineers Montreal received \$3,898 for plans and specifications.
- C Toronto—MacKenzie building
Contract: W A Stephenson Construction Co Ltd \$312,036, expenditure \$308,613 including holdbacks \$8,423. Wasteneys & Stern Toronto received \$22,744 for plans and specifications.
- Toronto—Postal Station "A"
Bregman & Hamann Toronto received \$2,524 for plans and supervision etc.
- Toronto—Jarvis & Dundas Streets
Ian Martin Associates Limited consulting engineers Toronto received \$10,922 for professional services.
- D Edmonton—Federal building
Contract: H W M Construction Ltd \$117,129, expenditure \$55,363 including holdbacks \$2,768.
- E Vancouver—Old Federal building
Dexter Bush & Associates Ltd consulting engineers Vancouver received \$2,880 for professional services.

Advance planning of projects including acquisition of sites

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land . . .	\$ 2,400,000	\$ 2,400,000	\$ 2,040,429
Details of expenditures follow:			
	Purchase of sites	Surveys	Other
Newfoundland			35,000
Nova Scotia		370	11
New Brunswick		572	
A Quebec	151,800	58,168	1,767
B Ontario	143,028	1,459,019	51,955
Manitoba	24,187		103
Saskatchewan		265	
C Alberta	77,486		737
D British Columbia	26,555	4,729	2,571
E Outside Canada			2,106
	<u>\$ 423,056</u>	<u>\$ 1,523,123</u>	<u>\$ 94,250</u>

- A Brownsburg
Purchase of site—Ronald E Crooks \$10,000.
- Cite de Jacques Cartier
Purchase of site—L Hans Ehrensperger \$25,800.
- Jonquiere
Purchase of site—Marie Rose Maltais-Leblanc \$18,000, Entreprise C E Tremblay Inc \$10,000.
- Lucerne-Forestry Research Centre
Purchase of site—National Capital Commission \$38,000.
- Maniwaki-Federal building
Purchase of site—A Roy & Fils \$50,000.

Montreal—Central Federal building

La Societe La Haye et Robert planning consultants Montreal received \$45,000 for professional services.

Quebec—Wolfe's Cove building (Champlain Harbour station)

Paquet Dutil Potvin Trepanier & Masson consulting engineers Ste Foy Que received \$2,883 for preparation of plans and specifications.

Quebec—Family allowances building

Paquet Dutil Potvin Trepanier & Masson consulting engineers Ste Foy Que received \$2,250 for preparation of plans and specifications.

B Administration building for Department of Transport

John B Parkin Associates Toronto received \$343,051 for preparation of plans and specifications etc., to date \$518,598.

Central Experimental Farm—Central heating plant

J L Richards & Associates Limited consulting engineers Ottawa received \$2,719 for preparation of the interim report.

Central Experimental Farm—Genetics and plant buildings

Contract (1964-65): Marani Rounthwaite & Dick Toronto received \$26,573 for preparation of plans and specifications etc., to date \$150,639.

External Affairs building

Contract (1965-66): Webb Zerafa Menkes Toronto \$1,160,000 for preparation of plans and specifications etc., expenditure \$300,947, to date \$476,925.

Jackson building

James W Strutt and Inigo Adamson Ottawa received \$28,715 for plans and specifications.

National Defence Headquarters building

Marani Rounthwaite & Dick Toronto received \$14,655 for preparation of plans and specifications etc., to date \$319,209.

Chatham—Federal building

Joseph W Storey Chatham Ont received \$2,200 for engineering report on air conditioning.

Fort William—Post office building

W L Wardrop & Associates Winnipeg received \$2,023 for report on feasibility of air conditioning.

Kemptville—Federal building

Purchase of site—W A & L Bond \$1,750, F & F Higgins \$11,000, R O Raina \$20,000.

Kenora—Federal building

Purchase of site—The Town of Kenora \$90,000.

London—539 Richmond Street

Hagarty Buist Breivik & Milics London Ont received \$2,439 for plans and specifications.

Richmond Hill

Douglas Allen Richmond Hill Ont received \$6,270 for professional services.

Sarnia—Federal building

Hagarty Buist Breivik & Milics London Ont received \$2,218 for engineering study.

Scarborough—Postal Station "A"

Purchase of site—Rebecca Ralph Sam and Celia Rotman \$52,277 (including advance payment of \$32,000 in 1966-67).

Toronto—Mackenzie building

Wasteney & Stern Toronto received \$2,800 for preparation of plans and specifications etc.

Toronto—Arthur Meighen building

Moffat Moffat & Kinoshite Toronto received \$6,104 for report and feasibility study.

Toronto—New Postal Terminal

Gordon S Adamson & Associates consulting engineers Toronto received \$774,489 for plans and specifications etc., to date \$1,373,634.

Toronto—Postal Terminal "A"

Hagarty Buist Breivik & Milics London Ont received \$3,600 for engineering report on air conditioning.

Windsor—Federal building

M M Dillon Ltd London Ont received \$4,209 for engineering report on air conditioning.

C Wetaskiwin

Purchase of site—Marjorie Ellen Bourque \$45,000, Maria Schwenk \$16,000.

D Penticton

Purchase of site—Auto Electric Service (Pacific) Ltd \$22,555.

E Washington DC USA—Chancery

Corington and Burlin Washington D C USA received \$2,106 for legal fees.

*Balances required to complete any projects undertaken in previous fiscal years
and for which no specific provision is made in the fiscal year 1967-68*

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land . . \$	700,000	\$ 3,009,506	\$ 3,009,505
Details of expenditures follow:			
Newfoundland			7,965
A Nova Scotia			167,036
New Brunswick			13,043
B Quebec			169,031
C Ontario			126,789
D Ottawa			2,065,606
Saskatchewan			70,290
E Alberta			99,974
F British Columbia			229,809
G Northwest Territories			35,428
H Outside Canada			24,534
			<u>\$ 3,009,505</u>

- A Annapolis Royal—Public building—To complete
Contract (1966-67): Fundy Construction Co Limited \$155,820, expenditure \$1,788, to date \$155,820 (final).
Leslie R Fairn & Associates Halifax received \$3,008 for professional services to date \$11,960.
- B Laprairie—
Purchase of site—La Ville de Laprairie \$18,000.
Public building—To complete
Contract (1965-66): Leonard J Weber Construction Co \$172,568, expenditure \$395, to date \$172,568 (final).
Montreal—Postal Station “S”—Additions and alterations
Contract (1966-67): Construction Octo Limited \$110,699, expenditure \$58,395, to date \$110,699 (final).
New Carlisle
Purchase of site—Reginald C Caull \$7,500.
Repentigny—Public building—To complete
Contract (1966-67): Angelbert Rivest \$174,666, expenditure \$10,470, to date \$174,666 including holdbacks \$755 (final).
- C Fort William—New Federal building
Wallace Kyro Port Arthur Ont received \$6,172 for plans and specifications etc., to date \$77,428.
Iroquois Falls—Post Office
Purchase of site—The Corporation of the Town of Iroquois Falls \$6,500.
Newmarket—Federal building
Venchiarutti & Venchiarutti Toronto received \$1,408 for preparation of plans and specifications etc., to date \$2,728.
Port Hope—Federal building—To complete
Contract (1965-66): Chemong Construction Limited \$389,870, expenditure \$15,697, to date \$389,870 (final).
Barnett Reider & Creighton Port Hope Ont received \$3,130 for plans and specifications, to date \$26,004.
Streetsville—Post Office—To complete
Contract (1965-66): Wm Arch and Sons Building and Construction Ltd \$234,586, expenditure \$10,550, to date \$234,586 (final). Victor C Dale Streetsville Ont received \$1,284 for preparation of plans and specifications etc., to date \$15,140.
Toronto—Canadian Arsenal Ltd building
Boigon & Heinonen Don Mills Ont received \$4,298 for plans and specifications.
Toronto—Postal Station “L”—To complete
Ashworth Robbie Vaughan and Williams Toronto received \$2,938 for preparation of plans and specifications, to date \$23,050.
- D Brooke Claxton building
Contracts: (1960-61) Balharrie, Helmer & Morin in Association with Greenspoon Freelander and Dunne Westmount Que \$442,401 for preparation of plans and specifications etc., expenditure \$34,454, to date \$442,401; (1961-62) Perini Limited \$7,007,068, expenditure \$11,570, to date \$7,007,068.

- Sir John Carling building
Contracts: (1963-64) McNamara Construction of Ontario Limited \$9,965,401, expenditure \$390,256, to date \$9,965,401 (final); (1966-67) O'Leary's (1956) Limited \$310,322, for site development, sanitary storm sewers, etc., expenditure \$44,483, to date \$310,322 (final).
- Environmental Health Centre for Department of National Health and Welfare
Contracts: (1961-62) Craig Madill Abram & Ingleson Ottawa received \$719, to date \$204,954; (1963-64). Perini Limited \$2,915,828, expenditure \$22,688, to date \$2,915,828 (final) including holdbacks \$32,597.
- National Library—To complete
Contract (1963-64): Ellis Don Limited \$12,075,115, expenditure \$745,656, to date \$12,075,115 including holdbacks \$22,390. Mathers and Haldenby Toronto received \$17,669 for preparation of plans and specifications etc., to date \$818,923.
- Norlite building—Alterations and improvements—To complete
Contract (1966-67): William D'Aoust Construction Limited \$728,098, expenditure \$254,091, to date \$719,119. Ingram and Pye Ottawa received \$21,259 for preparation of plans and specifications etc., to date \$51,920.
- 7 Rideau Gate
Contract (1966-67): Beaudoin Construction Limited \$105,384, expenditure \$12,866, to date \$105,384 (final).
- Radiation Protection building
Wiggs & Lawton Montreal received \$716 for preparation of plans and specifications etc., to date \$118,886.
- E Calgary—Public building—To complete
Contract (1965-66): Universal Construction Co Ltd \$931,854, expenditure \$10,774, to date \$931,854 (final).
- Edmonton—Postal terminal—Addition and alterations
Contract (1964-65): Burns & Dutton Construction (1962) Ltd \$6,760,754, expenditure \$54,499, to date \$6,760,754 (final). K C Stanley and Company in association with Aberdeen and Groves Edmonton received \$20,908 for preparation of plans and specifications, to date \$360,757.
- F Vancouver—Customs building—Alterations—To complete
Contract (1965-66): Allen & Viner Construction Limited \$392,296, expenditure \$28,636, to date \$392,296 (final). Phillips Barratt and Partners Vancouver received \$12,386 for preparation of plans and specifications etc., to date \$23,347.
- Vancouver—Postal Station "D"—To complete
Contract (1965-66): Armstrong & Monteith Construction Company Limited \$417,987, expenditure \$115,534, to date \$417,987 (final). Gardiner Thornton Davidson Garrett Masson & Associates Vancouver (formerly Davidson & Davidson) received \$3,882 for preparation of plans and specifications, to date \$28,446.
- Victoria—Federal building—To complete
Contract (1965-66): Farmer Construction Ltd \$1,470,041, expenditure \$64,837, to date \$1,470,041 (final).
- G Hay River—Public building—To complete
Contract (1965-66): Silisky Construction Limited \$255,227, expenditure \$4,337, to date \$255,227 (final).
- Inuvik—Housing for federal government employees
Contract (1964-65): Yukon Construction Co Ltd \$347,445, expenditure \$2,429, to date \$347,445 (final).
- H London England—Canada House
J Klassen & Associates Ltd Ottawa received \$3,296 for plans and specifications, to date \$28,948 (final).

Miscellaneous works not otherwise provided for including
expenditures on works on other than federal property

	Estimates	Allotments	Expenditures	
Construction or acquisition of buildings and works, including land. . .	\$ 3,025,000	\$ 3,355,405	\$ 3,355,405	
Details of expenditures follow:				
	Purchase of sites	Construction	Surveys	Other
Newfoundland.....	12,400	497,798	11,020	4,865
Nova Scotia.....	7,275	305,981	1,062	1,706
Prince Edward Island.....		68,778	18	624
New Brunswick.....	7,925	322,176	1,522	2,195
A Quebec.....	177,960	1,240,781	47,439	14,287
B Ontario.....	39,851	497,855	14,539	9,259
Manitoba.....			500	
Saskatchewan.....	350	38,324	6,797	200
Alberta.....		3,120		
British Columbia.....	1,800	15,983	726	289
	\$ 247,561	\$ 2,990,796	\$ 83,623	\$ 33,425

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Deschaillons			
Purchase of site—La Fabrique de St Jean Deschaillons \$9,000.			
Lac Masson			
Purchase of site—Fernand Duguet \$8,070.			
St Adolphe d'Howard			
Purchase of site—Edward Bellefleur \$5,000.			
St Frederic			
Purchase of site—Marie Ange Giguere-Doyon \$5,500.			
Wickham			
Purchase of site—La Fabrique de la Paroisse de St Jean de Wickham \$3,000.			
Yamachiche			
Purchase of site—Eugene H Bourassa \$8,000.			
B Kinmount			
Purchase of site—James E Taylor \$5,500.			
St Isidore de Prescott			
Purchase of site—Marcel Bourgon \$6,250.			
Thamesford			
Purchase of site—Arnold Murray Shewan \$3,075; A J Thoms and M E Thoms \$2,875.			
Total Vote 15	\$ 49,050,001	\$ 49,050,001	\$ 47,696,662

HARBOURS AND RIVERS ENGINEERING SERVICES

Vote 20 Operation and maintenance	7,924,000
Expenditures	\$ 7,618,185

Total revenue arising from the above expenditures amounted to \$858,016.

*Remedial works where damages are caused by, or endanger,
navigation or federal government structures*

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Repairs and upkeep..... (14)	190,000	173,689	121,013
Contributions..... (20)	150,000	150,000	123,384
	<u>\$ 340,000</u>	<u>\$ 323,689</u>	<u>\$ 244,397</u>

Details of expenditures follow:

	<u>By contract</u>	<u>By own labour forces</u>	<u>Contributions</u>
Quebec.....	114,997	5,310	
Ontario.....	706		28,212
British Columbia.....			95,172
	<u>\$ 115,703</u>	<u>\$ 5,310</u>	<u>\$ 123,384</u>

PUBLIC ACCOUNTS, 1967-68

Repairs and upkeep, including reconstruction and replacements for the maintenance of services; no new works to be undertaken

	Estimates	Allotments	Expenditures
Repairs and upkeep of harbour and river works..... (14)	\$ 4,000,000	\$ 3,911,311	\$ 3,780,500
	By contract	By own labour forces	Other
Newfoundland.....	395,770	62,655	75,773
Nova Scotia.....	630,386	32,375	37,059
Prince Edward Island.....	123,355	21,770	37,956
New Brunswick.....	260,078	35,876	49,257
Quebec.....	748,335	2,453	60,782
Ontario.....	489,812	2,961	27,140
Manitoba.....	38,274	4,838	5,684
Alberta.....	33,662	11,035	7,098
British Columbia.....	461,124	28,142	96,850
	\$ 3,180,796	\$ 202,105	\$ 397,599

Dredging—Maintenance and operation of plant

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	1,441,000	1,457,311	1,440,675
Overtime..... (1)	253,000	253,000	251,987
Subsistence allowance..... (2)	172,000	185,014	185,014
Professional and special services..... (4)	2,600	3,461	3,461
Travelling and removal expenses..... (5)	15,500	21,553	21,552
Freight, express and cartage..... (6)	12,000	12,000	8,318
Telephones and telegrams..... (8)	400	400	357
Materials and supplies..... (12)	398,000	398,000	358,262
Rental of lands and buildings..... (15)	500	500	260
Repair and upkeep of equipment..... (17)	440,000	444,972	444,971
Rental of equipment..... (18)	62,000	62,000	41,068
Municipal or public utility services..... (19)	14,000	14,653	14,653
Unemployment insurance contributions and other personal benefits..... (21)	1,000	1,434	1,433
Sundries..... (22)	9,000	9,000	7,690
	\$ 2,821,000	\$ 2,863,298	\$ 2,779,701

A comparative statement of expenditures and revenues, by provinces, etc., follows:

	Expenditures		Revenues	
	1967-68	1966-67	1967-68	1966-67
Newfoundland.....	417,966	432,315	28,143	22,731
Nova Scotia.....	89,283	74,801		
Prince Edward Island.....	335,554	330,338		
New Brunswick.....	123,307	178,016		
Quebec.....	406,772	438,447	40,106	6,893
Manitoba and Southern Saskatchewan.....	260,239	264,530	8,036	5,643
Alberta, Northern Saskatchewan and Northwest Territories.....	324,531	318,289		
British Columbia and Yukon Territory.....	822,049	789,121	8,615	6,901
	\$ 2,779,701	\$ 2,825,857	\$ 84,900	\$ 42,168

Maintenance and operation of graving docks, locks and dams

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 442,000	444,348	444,347
	Overtime.....	(1) 22,500	31,875	31,875
	Allowances.....	(2) 300	300	120
A	Professional and special services.....	(4) 17,600	19,615	19,615
	Travelling and removal expenses.....	(5) 500	628	627
	Freight, express and cartage.....	(6) 600	600	494
	Telephones and telegrams.....	(8) 2,800	2,800	2,741
	Materials and supplies.....	(12) 45,725	45,725	41,220
	Repairs and upkeep of docks, locks and dams and appurtenant works, including materials required therefor.....	(14) 100,175	100,175	93,451
	Repair and upkeep of equipment.....	(17) 18,800	18,800	18,543
	Municipal or public utility services.....	(19) 66,500	92,053	92,053
	Unemployment insurance contributions.....	(21) 100	100	86
	Canada's share of the cost of the Okanagan flood control system.....	(22) 45,000	68,283	68,283
	Sundries.....	(22) 400	400	132
		\$ 763,000	\$ 825,702	\$ 813,587

A Payments by services with individual payments of \$2,000 or over were:

Protection services \$19,615—Canadian Corps of Commissionaires Ottawa \$18,818.

A comparative statement of expenditures for and revenues from graving docks follows:

	Expenditures		Revenues	
	1967-68	1966-67	1967-68	1966-67
Champlain Graving Dock Lauzon Que.....	190,900	255,658	324,751	161,738
Lorne Graving Dock Lauzon Que.....	132,984	170,866	41,254	43,830
Selkirk repair slip Man.....	1,326	2,074		
Esquimalt B C Graving Dock.....	251,971	289,517	393,352	251,726
New dry docks Esquimalt B C.....			13,759	
	\$ 577,181	\$ 718,115	\$ 773,116	\$ 457,294

A comparative statement of expenditures for locks and dams follows:

	1967-68	1966-67
Quinze Dam Que.....	43,120	28,034
Latchford Dam Ont.....	9,501	2,285
Temiskaming Dams Ont.....	21,097	33,863
French River Dams Ont.....	19,281	16,858
St Andrews Lock and Dam Man.....	47,689	72,669
Okanagan Flood Control Project.....	68,283	30,630
Generally.....	27,435	11,013
	\$ 236,406	\$ 195,352
Total Vote 20.....	\$ 7,924,000	\$ 7,618,185

Vote 25 Construction or acquisition of equipment..... 925,000
Expenditures..... \$ 871,558

Dredging—Construction or acquisition of equipment

	Estimates	Allotments	Expenditures
Plant and related equipment.....	(16) 173,500	313,418	305,448
Tools and miscellaneous equipment.....	(16) 47,500	47,500	32,553
	\$ 221,000	\$ 360,918	\$ 338,001

Graving docks, locks and dams—Construction or acquisition
of buildings, works, land and equipment

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.	(13) 694,000	547,365	516,840
	Acquisition of equipment.	(16) 10,000	16,717	16,717
		\$ 704,000	\$ 564,082	\$ 533,557

A Contract: V K Mason Construction Ltd \$311,548 for reconstruction of railway drydock at Selkirk Man, expenditure \$311,548 including holdbacks \$11,686. A G Acres & Company Limited consulting engineers Niagara Falls Ont received \$13,425 for plans and specifications and for supervision of repairs to the Ontario Dam Temiskaming Ont, to date \$97,921. T Lamb McManus and Associates (Management) Ltd received \$23,408 for rehabilitation study of structures, and \$10,801 for repair or replacement of the electrical and winch system at St Andrews Lock and Dam and Bridge at Lockport Man.

Total Vote 25.	\$ 925,000	\$ 925,000	\$ 871,558
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A comparative statement of expenditures for graving docks follows:

	1967-68	1966-67
Champlain Que.	1,939	1,863
Lorne Que.		442
Selkirk repair slip Man.	373,806	20,804
Esquimalt B C.	54	203
	\$ 375,799	\$ 23,312

A comparative statement of expenditures for locks and dams follows:

	1967-68	1966-67
Quinze Dam Que.	5,955	8,081
Latchford Dam Ont.	1,478	
Temiskaming Dams Ont.	20,978	734,575
St Andrews Lock and Dam Man.	129,347	3,692
	\$ 157,758	\$ 746,348

Vote 30 Construction, acquisition, major repairs and improvements of, and plans and sites for harbour and river works (including expenditures on works on other than federal property); provided that no contract may be entered into for new construction with an estimated total cost of \$50,000 or more unless the project is individually listed in the details of estimates.

Vote 30a.	31,430,000
Vote 30b.	1
Vote 30c.	3,137,000
	800,000

Expenditures.	(13) \$ 35,367,001
	\$ 35,256,388

Newfoundland

	Estimates	Allotments	Expenditures
Aspen Cove—Breakwater reconstruction—To complete.	75,000		114,537
Contract (1966-67): Spracklin and Reid Ltd \$111,539, expenditure \$111,539 (final).			
Benoit's Cove—Wharf reconstruction.	50,000		25,716
Bonavista—Breakwater extension.	150,000		63,815
Contract: Babb Construction Limited \$133,281, expenditure \$58,895 including holdbacks \$2,945. Terra Nova Engineering Limited St John's received \$2,999 for engineering report etc.			
Botwood—Wharf and shed—To complete.	100,000		47,279
Contract (1965-66): T C Gorman (Nova Scotia) Limited \$897,799, expenditure \$32,967, to date \$897,799 (final). DeLeuw Cather & Company of Canada Limited and R M French and Associates Limited St John's received \$12,831, to date \$124,161.			
Chance Cove—Wharf reconstruction.	75,000		33,997

Newfoundland—Concluded

	Estimates	Allotments	Expenditures
Ferryland—Harbour improvements.....	65,000		61,321
Fogo (Seal Cove)—Wharf reconstruction and improvements—To complete Contract (1966-67): Twillingate Engineering and Construction Com- pany Limited \$197,796, expenditure \$167,596, to date \$197,796 in- cluding holdbacks \$34,333.	120,000		171,200
Fortune—Towards harbour improvements.....	500,000		1,039,652
Contract (1966-67): Babb Construction Limited \$1,205,220, expendi- ture \$929,071 including holdbacks \$48,887. Newfoundland Design Associates Limited St John's received \$32,407 for design and super- vision, to date \$90,260.			
Grand Bank—Towards wharf reconstruction.....	300,000		556,834
Contract: William A Trask Ltd \$603,718, expenditure \$517,311 includ- ing holdbacks \$25,866. Newfoundland Design Associates Limited St John's received \$36,749 for design and supervision, to date \$70,354.			
Green Island Brook—Breakwater—To complete.....	75,000		63,391
Contract (1966-67): Pinsent Construction Company Limited \$117,548, expenditure \$61,184, to date \$117,548 (final).			
Green Island Cove—Breakwater extension.....	55,000		48,157
Hants Harbour—Harbour improvements.....	175,000		71,745
Contract: Glen Construction \$151,437, expenditure \$65,283 including holdbacks \$6,408.			
Harbour Grace—Wharf extension—Federal Government's share of cost.	80,000		36,139
Heart's Content—Wharf replacement—To complete.....	60,000		32,227
Contract (1966-67): Power Construction Limited \$122,090, expenditure \$31,040, to date \$122,090 (final).			
Heart's Delight—Wharf replacement.....	80,000		68,467
Long Harbour—Towards wharf facilities.....	1,500,000		1,672,836
Contract: Atlas Construction \$2,907,385, expenditure \$1,481,220 in- cluding holdbacks \$31,574. Henry J Kaiser Company (Canada) Ltd Montreal consulting engineers received \$191,360 for preliminary engineering, to date \$249,160.			
Nipper's Harbour—Wharf replacement.....	100,000		831
Project delayed.			
O'Donnell's—Harbour improvements.....	180,000		2,422
Redesign necessary because of site conditions.			
Pass Island—Wharf reconstruction and extension.....	65,000		41,305
Petty Harbour—Towards harbour improvements.....	200,000		154,431
Contract: William A Trask Ltd \$367,156, expenditure \$150,765 includ- ing holdbacks \$7,538.			
Plate Cove West—Wharf replacement—To complete.....	75,000		208,106
Contract (1966-67): T C Gorman (Nova Scotia) Limited \$201,521, ex- penditure \$201,521 (final).			
Quirpon—Wharf reconstruction.....	70,000		76,963
Rose Blanche—Wharf extension.....	80,000		94,456
St John's—Harbour improvements—To complete.....	300,000		256,291
Contracts: (1963-64) Colonial Construction Company Limited \$586,883 for pumping station, expenditure \$181,628, to date \$520,525 including holdbacks \$15,073; (1966-67) The Foundation Company of Canada Ltd \$180,000, expenditure \$1,294, to date \$180,000 (final); (1956-57) Foundation of Canada Engineering Corporation Limited consulting engineers Montreal \$1,505,000, expenditure \$42,541, to date \$1,482,343 and \$8,010 for protection services.			
Wolfe Cove—Wharf—To complete.....	300,000		254,727
Contract (1966-67): Gid Sacrey \$245,895, expenditure \$245,895 (final).			
	\$ 4,830,000	\$ 5,196,846	\$ 5,196,845

Nova Scotia

	Estimates	Allotments	Expenditures
Camp Cove—Breakwater.....	110,000		91,590
Contract: Central Construction \$109,350, expenditure \$87,930 including holdbacks \$4,396.			
Canso—Harbour improvements—Federal Government's share of cost— To complete.....	50,000		193,353

Nova Scotia—Concluded

	Estimates	Allotments	Expenditures
Contract: Colin R MacDonald \$238,957, expenditure \$180,163 including holdbacks \$9,008. McNamara Engineering Limited consulting engineers Don Mills Ont received \$12,977 for plans and specifications for construction of a marginal wharf and finger pier and related facilities, to date \$118,294.			
Country Harbour—Wharf.....	140,000		7,784
Digby—Towards harbour improvements.....	225,000		153,666
Contract: Central Construction \$203,813, expenditure \$118,587 including holdbacks \$5,929.			
Fourchu Breakwater repairs.....	85,000		210
Tender call resulted in one tender only being received which was considered high.			
Little River (Digby)—Harbour improvements.....	175,000		705
Project delayed.			
Lockeport—Harbour improvements—To complete.....	250,000		383,921
Contract (1966-67): Mosher & Rawding Ltd \$457,535, expenditure \$332,674, to date \$427,459 including holdbacks \$4,739. Kenneth V Reardon & Associates Ltd Armdale N S consultants received \$55,962 for design and survey, to date \$68,074.			
Parrsboro—Breakwater repairs.....	70,000		91,538
Port Maitland—Breakwater repairs.....	125,000		89,245
Pugwash—Harbour repairs and improvements.....	195,000		163,499
Contract: The J P Porter Co Ltd \$152,104, expenditure \$152,104 (final).			
St Peter's—Towards harbour improvements.....	200,000		38,844
Whitman Benn & Associates Montreal received \$38,844 for study and field survey.			
Sonora—Wharf repairs.....	55,000		48,695
Sydney (South Bar)—Groynes.....	55,000		25,239
Three Fathom Harbour—Dredging.....	60,000		43,156
John A McElmon & Associates Halifax received \$2,508 for survey.			
Yarmouth—Harbour improvements.....	225,000		245,495
Contract (1966-67): McNamara Marine Ltd \$184,560 for dredging, expenditure \$147,756, to date \$184,560 (final). Kenney Constructing \$218,280, expenditure \$77,817 including holdbacks \$3,891.			
	\$ 2,020,000	\$ 1,576,940	\$ 1,576,940

Prince Edward Island

	Estimates	Allotments	Expenditures
Rice Point—Landing.....	85,000		55,990
Souris—Harbour improvements—To complete.....	90,000		100,615
Contract (1966-67): Morrison & McRae \$102,121, expenditure \$64,442, to date \$102,121 (final).			
Summerside—Harbour repairs and improvements.....	95,000		108,444
Wood Islands—Harbour repairs and improvements.....	190,000		212,147
Contract (1966-67): The J P Porter Company Limited \$141,606, expenditure \$141,606 (final).			
	\$ 460,000	\$ 477,196	\$ 477,196

New Brunswick

	Estimates	Allotments	Expenditures
Bathurst—Dredging.....	80,000		64,194
Beaver Harbour—Breakwater-Wharf—To complete.....	200,000		86,599
Contract (1966-67): McNamara Construction of Nova Scotia Limited \$672,424, expenditure \$73,125, to date \$672,424 (final). Associated Designers & Inspectors Fredericton received \$13,474 for design and supervision, to date \$72,684 (final).			
Belledune Point—Towards harbour development.....	2,800,000		3,467,663
Contract (1966-67): Les Construction du St Laurent Limitee \$5,333,013, expenditure \$3,347,112, to date \$3,443,650 including holdbacks \$181,850. McNamara Engineering Limited Don Mills Ont consulting engineers received \$120,551, to date \$386,558.			
Campbellton Dredging.....	50,000		35,828

New Brunswick—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Dalhousie—Dredging.....	50,000		53,071
Eastern Designers & Company Limited Fredericton consultants received \$21,124 for preliminary investigation, phase 1 re new wharf facilities, to date \$50,463.			
Dipper Harbour—Harbour repairs and improvements.....	150,000		130,045
Contract: Diamond Construction (1961) Ltd \$127,929, expenditure \$127,929 (final).			
Escuminac—Harbour improvements—To complete.....	160,000		211,864
Contract (1965-66): Diamond Construction (1961) Limited \$1,121,536, expenditure \$209,860, to date \$1,121,536 (final).			
Lameque—Harbour improvements—To complete.....	260,000		163,415
Contract (1966-67): La Construction Baie de Chaleur Ltee \$412,336, expenditure \$103,191, to date \$412,336 (final). Foundation of Canada Engineering Corporation Limited Toronto received \$5,325 for plans and specifications, to date \$30,196.			
Lower Caraque—Wharf extension—To complete.....	500,000		364,897
Contract (1966-67): T C Gorman Ltd \$370,899, expenditure \$360,143 including holdbacks \$7,231.			
Lower St Louis—Wharf extension.....	75,000		57,362
Newcastle—Harbour improvements—To complete.....	600,000		621,520
Purchase of site—Carl Motors Limited \$5,000.			
Contract (1966-67): Atlas Construction Limited \$960,511, expenditure \$148,659, to date \$531,411 including holdbacks \$6,973. Acres Atlantic Limited Saint John N B consulting engineers received \$38,516 for preparation of plans and specifications, etc., to date \$57,066.			
Point Sapin—Towards harbour improvements.....	300,000		176,756
Contract: Seaboard Development \$265,957, expenditure \$175,092 including holdbacks \$8,755.			
Saint John (Courtenay Bay)—Dredging.....	550,000		69,031
Sand Point—Wharf—Federal Government's share of cost—To complete..	250,000		493,506
Contract (1966-67): Diamond Construction (1961) Limited \$425,187, expenditure \$425,187 (final). Associated Designers and Inspectors, Fredericton consulting engineers received \$19,614 for plans and specifications etc., to date \$66,770.			
Shippegan Gully—Reconstruction of breakwater—To complete.....	200,000		174,249
Contract (1966-67): Connolly Construction Limited \$281,210, expenditure \$162,178, to date \$281,210 (final). Acres Atlantic Saint John N B consulting engineers received \$12,071 for preparation of plans and specifications etc., to date \$19,766.			
	<u>\$ 6,225,000</u>	<u>\$ 6,170,001</u>	<u>\$ 6,170,000</u>

Quebec

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Baie Comeau—Harbour repairs and improvements.....	80,000		40,711
Baie des Sables—Wharf repairs.....	3,000		2,227
Blanc Sablon—Towards wharf reconstruction.....	100,000		50,335
Cap-aux-Meules—Wharf repairs.....	70,000		62,305
Cap de la Madeleine (Ste Marthe)—Retaining wall.....	2,000		1,386
Project delayed.			
Carleton—Wharf repairs and extension—To complete.....	70,001		42,808
Champlain—Retaining wall.....	100,000		62,284
Chandler—Harbour development—Towards Federal Government's share of cost.....	200,000		730,083
Contract: Perimo Construction Inc \$848,547, expenditure \$711,177 including holdbacks \$21,309 of which Gaspesia Pulp & Paper Co Ltd contributed \$50,000. Picard Rochette et Marquis Ste Foy Que consulting engineers received \$68,638 for plans and specifications etc., to date \$153,887.			
Gros Cacouna—Towards harbour development.....	3,550,000		3,565,613
Contract (1966-67): Marine Industries Limited \$4,436,130, expenditure \$3,458,239 including holdbacks \$172,912. Compagnie Nationale de Forage et Sondage Inc Montreal received \$4,464 for survey. Gilles Vandry and Rejean Pelletier Quebec consulting engineers received \$101,335, to date \$220,930.			

Quebec—Concluded

	Estimates	Allotments	Expenditures
Havre Aubert—Shed—To complete.....	80,000		60,969
Longueuil—Breakwater improvements and dredging.....	75,000		39,751
Matane—Towards harbour improvements.....	3,000,000		3,807,863
Purchase of site—Marie Gauthier \$27,405, André Labrie \$1,580, Adéodat Lavoie \$9,390, Antoine Nazair \$250, Ida Nazair \$1,100, Lucien Thibault \$3,275, Andrée Thibault-Sarrazin \$7,240, Francois Vinet \$14,580.			
Contract (1966-67): Simard-Beaudry Inc \$5,014,621, expenditure \$3,591,830 including holdbacks \$179,592. Menard Marsan & Thibeault Rimouski Que consulting engineers received \$142,690 for supervision phase III.			
Mingan—Wharf reconstruction.....	200,000		189,152
Contract: Land Construction Limitee \$185,692, expenditure \$185,692 (final).			
Oka—Breakwater and dredging.....	90,000		29,462
Paspebiac—Harbour improvements—To complete.....	600,000		854,540
Contract: Atlas Construction Maritime Ltd \$842,830, expenditure \$840,730 including holdbacks \$7,100.			
Riviere-au-Renard—Towards harbour improvements.....	175,000		173,960
Marc Dancose & Associés Montreal consulting engineers received \$73,838 for design. Jean-Marie Marquis Rimouski Que received \$21,203 for plans and specifications.			
St Charles River—Towards river control structure.....	300,000		249,570
Contract: Simard Beaudry Inc \$1,654,660, expenditure \$172,815 including holdbacks \$8,641. Dupuis & Girard Quebec consulting engineers received \$76,333 for dam and sluice gates, to date \$112,576 (final).			
Ste Anne de Sorel—Retaining wall.....	60,000		62,224
Ste Anne de Sorel—Towards dredging, breakwater extensions and improvements.....	50,000		35,398
Contract: Les Entreprises J R Denoncourt Enrg \$136,035, expenditure \$33,300 including holdbacks \$1,665.			
Sept Iles—Harbour repairs and improvements.....	65,000		95,178
Sillery—Breakwater and dredging—To complete.....	75,000		122,634
Contract: St Maurice Dredging (1966) Ltd \$120,302, expenditure \$120,302 (final).			
Tadoussac (Anse a L'Eau)—Wharf repairs—To complete.....	100,000		245,889
Contract (1966-67): Theriault & Beland Inc \$241,463, expenditure \$241,463 (final).			
Tracy—Retaining wall.....	55,000		41,271
Varennes—Retaining wall.....	80,000		66,926
Vercheres—Retaining wall.....	75,000		59,649
	\$ 9,255,001	\$ 10,692,189	\$ 10,692,188

Ontario

	Estimates	Allotments	Expenditures
Bayfield—Harbour repairs and improvements—To complete.....	75,000		50,843
Burlington Channel—Harbour repairs and improvements.....	150,000		154,258
Contract: Bermingham Construction Ltd \$114,212, expenditure \$114,212 (final). The Warnock Hersey Co Ltd Montreal received \$4,064 for inspection.			
Cobourg—Harbour repairs and improvements.....	190,000		189,520
Contract: O J Gaffney Limited \$127,833, expenditure \$127,833 including holdbacks \$1,000.			
Coderich—Harbour repairs and improvements.....	335,000		185,003
Contracts: Dean Construction Co Ltd (a) \$191,845 for reconstruction of snug harbour, expenditure \$170,227 including holdbacks \$8,511; (b) \$222,484 for repairs to North Pier, no payments.			
Kincardine—Reconstruction of pier.....	160,000		138,414
Contract: The Foundation Company of Canada Ltd \$136,854, expenditure \$136,854 (final).			

DEPARTMENT OF PUBLIC WORKS

36-39

Ontario—Concluded

	Estimates	Allotments	Expenditures
Kingston (Crawford Dock)—Wharf improvements—To complete.....	100,000		151,365
Contract (1966-67): Grant-Mills Limited \$146,033, expenditure \$146,033 (final).			
Kingston—Breakwater.....	87,000		
Planning not completed.			
Kingsville—Dredging.....	60,000		74,116
Giffels Associates Ltd Kingsville Ont received \$8,747 for job stability investigations.			
Lakehead—Harbour repairs and improvements.....	900,000		249,238
Contract: The J P Porter Company Limited \$234,323, expenditure \$234,323 (final).			
Oshawa—Harbour repairs and improvements.....	65,000		82,572
Contract: Roxson Contractors Ltd \$164,239, expenditure \$149,234 including holdbacks \$7,462 of which Oshawa Harbour Commission contributed \$97,588. Stevenson Hardtke Associates Ltd Don Mills Ont received \$1,289 for plans and specifications, to date \$9,064.			
Parry Sound—Harbour repairs and improvements.....	160,000		18,146
Contract: Canadian Dredge & Dock Co Ltd \$128,895, expenditure \$14,157 including holdbacks \$708.			
Pembroke—Towards demolition of wharf.....	50,000		55,944
Port Burwell—Harbour repairs and improvements.....	340,000		253,284
Contract: McNamara Marine Limited \$231,203, expenditure \$231,203 (final).			
Port Dover—Towards harbour improvements.....	400,000		426,985
Purchase of site—Persis E MacMillan \$6,500.			
Contract: O J Gaffney Limited \$600,886, expenditure \$412,854 including holdbacks \$19,484.			
Port Hope—Harbour repairs and improvements.....	80,000		45,341
Port Stanley—Harbour repairs and improvements.....	300,000		266,689
Contract (1965-66): Canadian Dredge & Dock Co Limited \$464,375 for repairs to east breakwater, expenditure \$77,708, to date \$464,375 (final).			
Sarnia—Towards harbour improvements.....	260,000		
Project cancelled.			
Sturgeon Creek (Leamington)—Towards breakwaters and dredging.....	100,000		152,399
Contract: Earl Jones and Sons Limited \$178,570, expenditure \$146,648 including holdbacks \$7,332.			
Trenton—Wharf repairs.....	70,000		51,863
Associated Geotechnical Services Ltd Toronto received \$2,290 for survey.			
Wheatley—Protection Work—Federal Government's share of cost.....	100,000		
Agreement could not be reached between property owners and Federal Government to share the cost of the work.			
Wheatley—Wharf reconstruction.....	75,000		53,960
Wolfe Island (Horne's Point)—Wharf repairs—To complete.....	65,000		1,010
Wolfe Island (Marysville)—Wharf reconstruction.....	130,000		104,516
Contract: C D Howe Company Limited \$187,300, expenditure \$36,269 including holdbacks \$1,872. Associated Geotechnical Services Ltd Toronto received \$2,976 for soil tests.			
	\$ 4,252,000	\$ 2,705,466	\$ 2,705,466

Manitoba and Saskatchewan

	Estimates	Allotments	Expenditures
Arnes Man—Wharf reconstruction.....	50,000		55,892
Winnipeg Beach Man—Towards Harbour reconstruction.....	200,000		156,134
Contract: The Royal Paving Co Ltd \$142,801, expenditure \$138,116. Ripley Klohn & Leonoff Ltd Winnipeg consulting engineers received \$17,767 for supervision and inspection.			
	\$ 250,000	\$ 216,926	\$ 212,026

PUBLIC ACCOUNTS, 1967-68

Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Great Bear River (Portage) N W T—Harbour repairs and improvements. .	60,000		44,773
	\$ 60,000	\$ 60,000	\$ 44,773

British Columbia

	Estimates	Allotments	Expenditures
Ahousat—Wharf reconstruction.	60,000		
Work deferred.			
Courtenay—Harbour repairs and improvements.	80,000		70,833
Fraser River—Improvements.	1,600,000		2,295,286
Contracts: British Columbia Bridge and Dredging Co Ltd \$512,726 for dredging areas 1, 2, and 3, expenditure \$512,726 (final) of which Pacific Coast Terminals Co Ltd contributed \$29,150; (1966-67) McKenzie-Greenless Joint Venture (Trifurcation) \$2,459,676 for improvements trifurcation area phase 2, expenditure \$1,619,918. La Salle Hydraulic Laboratory Ltd North Vancouver B C received \$32,541 for hydraulic study, to date \$73,596 (amends reporting in public accounts 1966-67). Coast Eldridge Engineers & Chemists Ltd Vancouver received \$14,812 for inspection.			
Horseshoe Bay—Breakwater—Federal Government's share of cost—To complete.	50,000		
Project cancelled.			
Kitimat Mission—Harbour improvements.	145,000		95,648
Louise Channel—Dredging—Federal Government's share of cost.	50,000		86,609
Contract: Frontier Construction and Development Ltd \$132,071, expenditure \$132,071 (final) of which Royonier of Canada contributed \$25,000 and Westfrod Mines \$25,000.			
Lund—Wharf reconstruction.	60,000		39,613
Masset (Delkatla Slough)—Harbour repairs and improvements.	175,000		145,247
Contract: Delta Dredge & Dock Ltd \$95,321, expenditure \$95,321 (final).			
New Westminster—Stores yard relocation.	125,000		129
Project cancelled.			
Port Alberni—Wharf repairs—Federal Government's share of cost.	150,000		148,263
Contract: Victoria Piledredging Co Ltd \$308,684, expenditure \$142,144 including holdbacks \$7,107. Miller Inspection Port Alberni B C received \$3,559 for inspection.			
Port McNeill—Towards boat harbour.	275,000		273,461
Contract: McKenzie Barge & Derrick Co Ltd \$241,355, expenditure \$227,255 including holdbacks \$11,363.			
Port Simpson—Boat Harbour—To complete.	80,000		148,936
Contract (1966-67): Granby Construction & Equipment Ltd \$417,498, expenditure \$144,225, to date \$417,498 (final).			
Powell River—Harbour repairs.	165,000		143,830
Contract: Quadra Construction Co Ltd \$146,574, expenditure \$140,172 including holdbacks \$4,846.			
Sechelt—Boat Harbour.	220,000		144,953
Contract: Jim Robb Contracting Co Ltd \$140,094, expenditure \$140,094 (final).			
Shoal Bay—Wharf repairs.	85,000		65,088
	\$ 3,320,000	\$ 3,657,897	\$ 3,657,896

Remedial works where damages are caused by, or endanger navigation of federal government structures

	Estimates	Allotments	Expenditures
Construction.	\$ 350,000	\$ 137,000	\$ 136,734
Details of expenditures follow:			
		By contract	By own labour forces
Nova Scotia.			157
Quebec.		118,448	18,129
		\$ 118,448	\$ 18,286

DEPARTMENT OF PUBLIC WORKS

36-41

Dredging—contract and day labour work

	Estimates	Allotments	Expenditures
Dredging by contract or day labour.....	\$ 1,200,000	\$ 886,000	\$ 885,366

Details of expenditures follow:

	By contract	By own labour force
Newfoundland.....	24,345	5,647
Nova Scotia.....	181,660	19,593
Prince Edward Island.....	56,910	3,230
A New Brunswick.....	122,287	5,022
Quebec.....	99,288	13,923
Ontario.....	203,388	16,051
Alberta.....	750	667
British Columbia.....	105,699	26,906
	<u>\$ 794,327</u>	<u>\$ 91,039</u>

A Courtenay Bay, Saint John

Contract: Verrault Navigation \$420,000, expenditure \$59,800 including holdbacks \$2,990.

Advance planning of projects including acquisition of sites

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land.....	\$ 350,000	\$ 330,000	\$ 329,107

Details of expenditures follow:

	Surveys	Other
A Newfoundland.....	18,350	2,094
B Nova Scotia.....	19,611	2,146
Prince Edward Island.....	345	2,641
C New Brunswick.....	12,017	3,825
D Quebec.....	23,040	12,360
E Ontario.....	48,991	25,347
F Manitoba.....	7,000	1,544
G British Columbia.....	119,333	30,463
	<u>\$ 248,687</u>	<u>\$ 80,420</u>

A Come By Chance

DeLeuw Cather of Canada Limited St John's consulting engineers received \$16,803 for phase 1, preliminary investigations and surveys, to date \$54,195.

B Liverpool

Kenneth V Reardon & Associates Ltd Armdale N S received \$3,999 for survey and preparation of drawings.

Saulnierville

La Salle Hydraulic Laboratory Ltd La Salle Que received \$13,360 for model study re breakwater repairs.

C Emily's Point

McNamara Engineering Limited consulting engineers Don Mills Ont received \$9,652 for feasibility study, to date \$36,499.

D Beauharnois

Lalonde Valois Lamarre Valois & Associes Montreal consultants received \$11,717 for study of soil exploration, to date \$23,945.

Hull—Brewery Creek

Marcel Ste Marie Hull Que received \$2,182 for survey.

E Huntsville—Dock reconstruction

E M Peto Associates Ltd Toronto consulting engineers received \$2,523 for preparation of engineering report, etc.

Western Lake

Gibb Albery Pullerits & Dickson Don Mills Ont received \$26,863 for study of port requirements.

Windsor

Giffels Associates Ltd Toronto received \$7,527 for preliminary engineering study of a proposed harbour development.

- F Grand Beach
Queen's University Kingston Ont received \$7,000 for model study.
- G First Narrows—Dredging
Emery Holzl and Assoc Inc Ste Dorothee Que received \$50,000 for geophysical and seismic study. Engineering Drillers Ltd Vancouver received \$46,075 for pre-dredging soil exploration study (final).
Prince Rupert—Deep sea terminal Rushbrook
Engineering Drillers Ltd Vancouver received \$8,372 for test holes and pile test interpretation.

Balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1967-68

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land.	\$ 800,000	\$ 1,503,539	\$ 1,503,539

Details of expenditures follow:

A	Newfoundland.	57,519
B	Nova Scotia.	682,362
C	Prince Edward Island.	124,770
D	New Brunswick.	8,944
E	Quebec.	230,032
F	Ontario.	266,763
G	British Columbia.	133,149
		<u>\$ 1,503,539</u>
A	Roddickton Contract (1966-67): Wharf reconstruction, Fortress Engineering Limited \$131,851, expenditure \$28,533, to date \$131,851 (final).	
B	Ballantyne's Cove Contract (1966-67): Wharf repairs, Colin R MacDonald Limited \$134,944, expenditure \$43,884, to date \$134,944 (final).	
	Chapel Cove Contract (1965-66): Breakwater repairs, R A Douglas Limited \$116,305, expenditure \$15,730, to date \$116,305 (final).	
	Fall's Point Contract (1966-67): Towards harbour improvements, Central Construction Company \$247,279, expenditure \$57,169, to date \$247,279 including holdbacks \$464.	
	Lower East Pubnico Contract (1966-67): Harbour improvements, McNamara Construction of Nova Scotia Limited \$435,011, expenditure \$95,358, to date \$435,011 (final).	
	Pleasant Bay (The Ponds) Contract (1965-66): Harbour improvements, Nova Construction Co Ltd \$306,992, expenditure \$61,039, to date \$306,992 (final).	
	Saulnierville Contract (1963-64): Harbour improvements, T C Gorman (Nova Scotia) Limited \$935,136, expenditure \$69,765, to date \$935,136 (final).	
C	Sea Cow Pond Contract (1965-66): Boat harbour, Northumberland Construction Ltd \$125,976, expenditure \$2,200, to date \$125,976 (final).	
D	Malloch's Beach Contract (1965-66): Harbour improvements, Price Construction (1964) Ltd \$173,230, expenditure \$8,382, to date \$173,230 (final).	
E	Forestville Purchase of site—Hydro Electric Commission of Quebec \$75,000.	
	Mont Louis Contract (1965-66): Wharf repairs, Gulf Maritime Construction Limited \$165,515, expenditure \$3,309, to date \$165,515 (final).	
	Riviere St Francois—Dredging Lemieux Carignan Roger & Associes Sherbrooke Que consulting engineers received \$4,237 for plans and specifications.	
	St Ignace de Loyola Contract (1966-67): Wharf improvements, Turnbull Construction Inc \$260,518, expenditure \$24,660, to date \$260,518 (final).	

F Little Current

Towards harbour improvements, Foundation of Canada Engineering Corporation Limited Toronto consulting engineers received \$1,983 for provision of consulting services for dredging to date \$19,833 and \$9,570 for investigation, methods and designs at Beauty Island, to date \$96,117.

Sault Ste Marie

Contract (1966-67): Harbour improvements, L R Brown and Company Limited \$116,446, expenditure \$22,358, to date \$113,622, including holdbacks \$2,100.

Toronto

Contract (1965-66): Harbour repairs and improvements, Canadian Dredge & Dock Co Limited \$390,122 for ship channel and turning basin, expenditure \$61,622, to date \$390,122 (final); Bermingham Construction Limited \$186,244 for reconstruction of pier 30, expenditure \$43,751, to date \$186,244 (final).

G Kelsey Bay

Contract (1966-67): Harbour improvements, Pacific Piledriving Co Ltd \$122,197 for harbour improvements phase 2, expenditure \$5 998, to date \$122,197 (final).

Queen Charlotte City

Contract (1966-67): Harbour improvements, Pacific Piledriving Co Ltd \$221,167, expenditure \$2,500, to date \$221,167 (final).

Ucluelet

Contract (1966-67): Towards harbour improvements, McKenzie Barge and Derrick Co Ltd \$177,097 for phase 1, harbour improvements. expenditure \$65,244, to date \$177,097 (final).

Miscellaneous works not otherwise provided for including expenditures on works on other than federal property

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land.	\$ 1,995,000	\$ 1,757,001	\$ 1,668,312

Details of expenditures follow:

	Purchase of sites	Construction	Surveys	Other
A Newfoundland	8,000	256,944	382	46,355
Nova Scotia.....	1,300	240,243	470	5,026
Prince Edward Island.....		112,920	5,404	2,306
New Brunswick.....	2,600	66,081	2,146	7,338
B Quebec	399	342,002	10,340	12,491
Ontario.....	250	329,198	11,649	12,741
Manitoba.....		993	1,952	1,330
Saskatchewan.....				98
Alberta.....		32,756		1,778
British Columbia.....		130,059	1,278	21,483
	<u>\$ 12,549</u>	<u>\$ 1,511,196</u>	<u>\$ 33,621</u>	<u>\$ 110,946</u>

A Port aux Basques—Purchase of site—Cecil Carter \$8,000.

B Lac Caron—P A Lapointe Exploration Noranda Que received \$2,535 for survey.

Total Vote 30	<u>\$ 35,367,001</u>	<u>\$ 35,367,001</u>	<u>\$ 35,256,388</u>
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Dry Dock Subsidies—Canadian Vickers Limited Montreal..... (20) \$ 180,000

ROADS, BRIDGES AND OTHER ENGINEERING SERVICES

Vote 35 Operation and maintenance including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge..... 6,901,000

Vote 35c..... 44,000

Transfer from Treasury Board Vote 5 contingencies..... 5,000

6,950,000

Expenditures..... \$ 6,651,628

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,261,000			
Transfer from Treasury Board Vote 5 contingencies.....	5,000	(1) 1,266,000	1,266,000	1,038,119
Overtime.....		(1) 62,000	76,976	76,975
Allowances.....		(2) 230,000	230,000	195,104
Professional and special services.....		(4) 14,000	14,000	3,057
Travelling and removal expenses.....		(5) 70,000	70,000	59,932
Freight, express and cartage.....		(6) 26,000	26,000	15,789
Telephones and telegrams.....		(8) 900	900	888
Materials and supplies.....		(12) 659,100	728,889	728,888
A Repairs and upkeep of roads and bridges.....		(14) 3,880,000	3,744,622	3,744,621
Acquisition of equipment.....		(16) 204,000	303,182	303,181
Repairs and upkeep of equipment.....		(17) 631,000	567,951	567,890
Rental of equipment.....		(18)	5,116	5,116
Municipal or public utility services.....		(19) 13,000	22,364	22,364
Unemployment insurance contributions.....		(21) 9,000	9,000	5,814
Sundries.....		(22) 5,100	5,100	571
		7,070,100	7,070,100	6,768,309
Less—operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge.....		(34) 120,100	120,100	116,681
		\$ 6,950,000	\$ 6,950,000	\$ 6,651,628

A Contracts: Don Gordon Ltd & Cantlon & Parker Construction Ltd (a) \$1,014,542 for crushed stone and gravel surfacing mile 127 to mile 236 Alaska Highway B C, expenditure \$1,014,542 (final), (b) (1965-66) \$2,150,825 for maintenance of Alaska Highway mile 83.6 to mile 263.4, expenditure \$905,975, to date \$1,872,047 including holdbacks \$25,231; B G Linten Construction Ltd \$2,396,950 for maintenance of Alaska Highway from mile 300 to mile 491, expenditure \$764,438 including holdbacks \$38,222.

A comparative statement of expenditures follows:

	1967-68	1966-67
Burlington Canal Bridge.....	89,569	74,030
Kingston, La Salle Causeway.....	35,569	32,790
New Westminster Bridge.....	116,681	89,046
Northwest Highway system.....	6,387,986	5,809,920
Generally.....	138,504	120,704
	6,768,309	6,126,490
Less—operating expenses of the New Westminster Bridge recoverable from the Trust account which is credited with income from the operation of the bridge.....	116,681	89,046
	\$ 6,651,628	\$ 6,037,444

Vote 40 Construction, acquisition, major repairs and improvements of, and plans and sites for, the roads, bridges and other engineering works listed in the details of estimates, provided that the amounts within the vote to be expended on individually listed projects may be increased or decreased subject to the approval of Treasury Board.....	19,965,000
Vote 40a.....	1
Vote 40b.....	1
	19,965,002
Expenditures.....	(13) \$ 10,405,760

DEPARTMENT OF PUBLIC WORKS

36.45

Towards federal share of the cost of international and interprovincial bridges, and the cost of other projects

	Estimates	Allotments	Expenditures
A Towards federal government's share of the cost of roads and bridges in Ottawa.....	100,000	703,922	703,922
B Towards the cost of planning and constructing a causeway and associated structures across Northumberland Strait.....	13,750,001	12,660,953	4,764,733
Towards federal government's share of the cost of reconstructing the Calumet-Bryson Bridge, Que.....	250,000	250,000	15,095
C To complete federal government's share of the cost of reconstructing the Portage du Fort Bridge, Que.....	150,000	150,000	118,481
D Towards federal government's share of the cost of constructing highway No 6 in the counties of Matane and Gaspé North, Que.	3,000,000	3,000,000	1,918,542
E Northwest Highway System—Reconstruction of bridges.....	1,000,000	1,000,000	944,427
Paving the Alaska Highway through Fort Nelson, B C.....	165,000	165,000	
F Towards the cost of increasing the vertical clearance at the Kingston LaSalle Causeway.....	100,000	100,000	23 025
G Ottawa—Alexandra Bridge—Repairs and improvements.....	1,200,000	1,644,000	1,644,000
H Ottawa—Chaudière Bridge—Towards repairs and improvements... Payment to the Province of Quebec, in respect of transfer of bridges at Chapeau, Notre Dame du Nord and Papineauville.....	50,000 200,000	91,126 200,000	91,126
	19,965,001	19,965,001	10,223,351
Less—anticipated lapses.....	199,999	199,999	
	\$ 19,765,002	\$ 19,765,002	\$ 10,223,351

- A The City of Ottawa received \$703,922 towards construction of the Heron Road Bridge, to date \$1,280,401.
- B Purchase of site—Arthur Stewart \$9,000.
Contracts: Industrial Construction \$219,366 for construction of Murray Corner Road N B, expenditure \$219,366 including holdbacks \$834 (final); Island Excavators Limited \$799,742, expenditure \$23,032; (1966-67) Matheson & MacMillan Limited \$1,189,483 for construction of the Prince Edward approach road embankment to the Northumberland Strait Crossing, expenditure \$737,365 including holdbacks \$55,955; (1962-63) Northumberland Consultants Limited \$8,422,709 for plans and specifications etc., expenditure \$3,467,190, to date \$8,422,709; Square K Construction Company Limited \$192,094, for construction of Seven Mile Bay Road grade separation, expenditure \$140,399 including holdbacks \$7,020.
- C The Province of Quebec received \$118,481 towards reconstructing the Portage du Fort Bridge, Que, to date \$392,803.
- D The Province of Quebec received \$1,918,542 towards construction of highway No 6 in the counties of Matane and Gaspé North, to date \$6,793,490.
- E Contracts: Backguard Construction Co Ltd (a) \$223,683 for Dezadeash River Bridge, mile 158.7 Haines Road Y T, expenditure \$221,229 including holdbacks \$3,000, (b) \$352,891 for construction of bridge, Morley River Alaska Highway mile 777.0, expenditure \$321,875 including holdbacks \$32,188; General Enterprises Ltd \$325,532 at Swift River Alaska Highway, mile 725.1, expenditure \$301,232 including holdbacks \$15,062.
- F C C Parker & Associates Hamilton Ont consulting engineers received \$20,669 for preparation of design, drawings and specifications.
- G Contract: Dominion Bridge Company Limited \$1,620,213, expenditure \$1,575,741. C C Parker and Associates Limited Hamilton Ont received \$62,857, for design and inspection of repairs.
- H Contract: Cooper-Ellis Limited \$128,053, expenditure \$81,382 including holdbacks \$4,069. Wyllie & Ufnal Limited consulting engineers Ottawa received \$7,601 for supervision.

Advance planning, balances required to complete projects undertaken in previous years for which no specific provision in made in 1967-68 and miscellaneous works

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings and works, including land.....	\$ 200,000	\$ 200,000	\$ 182,409

Contract (1966-67): Dominion Bridge Company Limited \$109,895, for renewal of operating machinery, Bascule Bridge Kingston Ont, expenditure \$48,623, to date \$109 895 (final). Consulting engineers: C C Parker & Associates Hamilton Ont received \$6,212 for design of new machinery, to date \$7,778.

Total Vote 40.....	\$ 19,965,002	\$ 19,965,002	\$ 10,405,760
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Trans-Canada Highway—Contributions to the provinces under terms of the Trans-Canada Highway Act, c. 269, R.S., as amended.....	(31) \$ 64,737,684
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P.C. 2034, April 21, 1950, authorized the form of agreement into which the Minister might enter with each of the provinces. Supplementary agreements were authorized by P.C. 1956-840, May 31, 1956, P.C. 1957-327, March 14, 1957 and P.C. 1960-1101, August 11, 1960. Agreements were signed with the following provinces and payment, as shown, were made pursuant thereto: Newfoundland \$9,461,332, Nova Scotia \$12,898,636, Prince Edward Island \$943,109, New Brunswick \$11,170,538, Quebec \$22,132,386, Ontario \$5,170,000, Manitoba \$1,075,741, Saskatchewan \$964,298, Alberta \$455,861, British Columbia \$465,783.

Federal expenditures to date, by provinces, under the above statutory authority (\$689,478,050) and from individual votes (\$1,524,288) were as follows: Newfoundland \$93,215,231, Nova Scotia \$50,592,040, Prince Edward Island \$9,165,929, New Brunswick \$77,792,395, Quebec \$149,824,385, Ontario \$130,425,134, Manitoba \$19,831,594, Saskatchewan \$17,029,143, Alberta \$22,646,767, British Columbia \$120,479,720, total \$691,002,338. These amounts do not include administrative expenses.

Vote 50 Trans-Canada Highway—Construction through National Parks.....	1,860,000
Vote 50c.....	150,000
	<u>2,010,000</u>
Expenditures.....	(13) \$ 1,997,526

	Estimates	Allotments	Expenditures
Surveys and construction			
A Glacier National Park B C.....	1,935,000	1,935,000	1,932,237
Engineering and services.....	75,000	75,000	65,289
	<u>\$ 2,010,000</u>	<u>\$ 2,010,000</u>	<u>\$ 1,997,526</u>

A Contracts: (1966-67) Burns & Dutton Construction (1962) Limited \$663,938 for connecting snowsheds, snowshed No 1 and Tupper Nos 1, 2 and 3, expenditure \$476,256, to date \$663,938 (final); Columbia Bitulithic Limited \$1,559,729 for paving mile 0.0 to mile 27.3, expenditure \$1,431,723, to date \$1,559,729 including holdbacks \$12,000

TESTING LABORATORIES

Vote 55 Operation and maintenance.....	1,303,700
Transfer from Treasury Board Vote 5 contingencies.....	15,000
	<u>1,318,700</u>
Expenditures.....	\$ 1,241,508

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 973,000		
Transfer from Treasury Board Vote 5 contingencies....	15,000		
	(1) 988,000	930,876	880,700
Professional and special services.....	(4) 1,500	1,563	1,562
Travelling and removal expenses.....	(5) 45,000	57,433	57,432
Freight, express and cartage.....	(6) 12,000	13,932	13,931
Telephones and telegrams.....	(8) 7,500	7,500	3,187
Publication of departmental reports and other material.....	(9) 120	120	
Office stationery, supplies and equipment.....	(11) 13,280	17,855	17,855
Materials and supplies.....	(12) 131,000	131,000	118,668
Rental of storage space.....	(15) 400	400	282
Acquisition of equipment.....	(16) 67,200	103,670	103,670
Repairs and upkeep of equipment.....	(17) 20,000	20,659	20,658
Rental of equipment.....	(18) 30,000	30,000	20,881
Membership fees.....	(20) 400	550	550
Unemployment insurance contributions.....	(21) 2,000	2,000	990
Sundries.....	(22) 300	1,142	1,142
	<u>\$ 1,318,700</u>	<u>\$ 1,318,700</u>	<u>\$ 1,241,508</u>

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22) \$	16,022
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The above amount represented refunds under authority of section 19 of the Act.

NATIONAL CAPITAL COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 22 of the National Capital Act, and his report in this connection will be found in volume III of this report.

Vote 60 Operation and maintenance, general administration and interest charges on outstanding loans that were made for the purpose of acquiring property in the National Capital Region.....	8,450,000
Transfer from Treasury Board Vote 5 contingencies.....	200,000
	<u>8,650,000</u>
Expenditures.....	<u>\$ 8,595,745</u>

Operation and maintenance of parks, parkways and grounds adjoining government buildings at Ottawa and Hull, maintenance of other properties and general administration

	Estimates	Allotments	Expenditures
Planning and administration.....			1,373,501
Operations and maintenance.....			3,203,178
Employee benefits—Superannuation, workmen's compensation and medical—surgical plan.....			309,548
Grants in lieu of taxes to local municipalities pursuant to section 15 of the National Capital Act.....			499,371
Operating and office equipment.....			196,786
	<u>(22) 5,390,000</u>	<u>5,560,000</u>	<u>5,582,384</u>
Less—estimated revenues from the sales of supplies, etc., rental of equipment and from services rendered.....	(34) 210,000	210,000	283,292
	<u>\$ 5,180,000</u>	<u>\$ 5,350,000</u>	<u>\$ 5,299,092</u>

Net expenditures represented payments to the Commission. The figures showing the breakdown of expenditures are in accordance with the financial statements of the Commission as shown in volume III of this report.

Interest charges on outstanding loans that were made for the purpose of acquiring property in the National Capital Region

	Estimates	Allotments	Expenditures
Interest charges.....	(22) 3,970,000	3,800,000	3,296,653
Less—estimated revenues from the rental of properties and interest income.....	(34) 500,000	500,000	
	<u>\$ 3,470,000</u>	<u>\$ 3,300,000</u>	<u>\$ 3,296,653</u>
Total Vote 60.....	<u>\$ 8,650,000</u>	<u>\$ 8,650,000</u>	<u>\$ 8,595,745</u>

Vote 65 Payment to the National Capital Fund.....	14,650,000
Expenditures.....	(22) \$ 14,650,000

This amount was credited to the National Capital Fund (see under the schedule, Undisbursed Balances of Special Accounts, in volume I of this report).

PUBLIC ACCOUNTS, 1967-68

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	46,923,500	45,902,546	43,736,292
(2) Civilian allowances.....	1,208,400	1,228,744	1,072,728
(4) Professional and special services.....	5,627,700	5,892,954	4,899,901
(5) Travelling and removal expenses.....	1,720,000	1,401,178	1,087,134
(6) Freight, express and cartage.....	874,100	807,444	441,595
(7) Postage.....	50,500	46,175	44,952
(8) Telephones, telegrams and other communication services.....	491,600	604,099	447,665
(9) Publication of departmental reports and other material.....	39,120	18,060	18,260
(10) Exhibits, advertising, films, broadcasting and displays.....	11,500	15,167	12,425
(11) Office stationery, supplies, equipment and furnishings.....	876,280	1,145,945	5,778,510
(12) Materials and supplies.....	7,471,825	7,238,871	6,588,681
Buildings and works, including land—			
(13) Construction or acquisition.....	107,086,004	95,873,176	70,857,138
(14) Repairs and upkeep.....	20,356,175	19,890,933	16,215,272
(15) Rentals.....	28,168,800	27,217,086	17,149,215
Equipment—			
(16) Construction or acquisition.....	2,363,700	2,585,662	2,015,712
(17) Repairs and upkeep.....	1,474,800	1,612,567	1,501,781
(18) Rentals.....	205,000	199,665	187,810
(19) Municipal or public utility services.....	8,222,500	8,492,255	7,941,643
(20) Contributions, grants, subsidies, etc., not included elsewhere...	351,300	324,685	315,213
(21) Pensions, superannuation and other benefits.....	65,800	56,902	55,072
(22) All other expenditures (other than special categories).....	24,120,822	23,707,341	33,079,193
	257,709,426	244,261,455	213,446,192
SPECIAL CATEGORIES			
(31) Trans-Canada Highway contributions.....	64,737,684	64,737,684	81,015,489
	322,447,110	308,999,139	294,461,681
(34) Less—estimated savings and recoverable items.....	830,100	399,973	89,046
Total.....	\$ 321,617,010	\$ 308,599,166	\$ 294,372,635

Estimated Value of Major Services Not Included
in this Department's Appropriations

	1967-68	1966-67
*Accommodation—provided by the Department of Public Works.....	7,331,500	5,167,800
Accounting and cheque issue services—Comptroller of the Treasury.....	1,168,700	819,800
Contributions to superannuation account—Treasury Board.....	3,046,800	2,020,700
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	615,900	580,000
Employee surgical-medical insurance premiums—Treasury Board.....	406,900	269,100
Employee compensation payments—Department of Labour.....	224,000	152,000
Carrying of franked mail—Post Office Department.....	33,200	46,600
	\$ 12,827,000	\$ 9,056,000

*Included in this department's appropriations.

Estimated Value of Major Services Provided to Other Departments

	Accommodation	
	1967-68	1966-67
Agriculture.....	3,239,400	2,897,800
Atomic Energy.....	36,400	10,400
Auditor General's Office.....	33,700	47,600
Board of Broadcast Governors.....	26,900	27,000
Office of the Chief Electoral Officer.....	71,400	71,600
Consumer and Corporate Affairs (formerly Registrar General).....	602,000	550,000
Defence Production.....	4,872,000	3,604,000
Canada Emergency Measures Organization.....	190,600	110,700
Dominion Bureau of Statistics.....	1,661,600	1,134,300
Energy, Mines and Resources.....	4,384,400	2,876,900
Dominion Coal Board.....	15,800	15,500
National Energy Board.....	73,500	71,100
External Affairs.....	837,500	654,500
International Joint Commission.....	18,900	17,400
Finance.....	1,849,200	1,448,700
Fisheries.....	859,900	694,200
Forestry and Rural Development.....	588,800	609,800
Indian Affairs and Northern Development.....	4,188,100	2,004,000
Industry.....	380,000	262,000
Insurance.....	76,000	73,000
Justice.....	628,900	531,300
Labour.....	643,000	325,000
Legislation.....	1,748,200	626,600
Manpower and Immigration.....	2,183,000	4,428,800
National Defence.....	4,944,900	4,445,700
National Film Board.....	999,800	871,500
National Gallery of Canada.....	516,800	445,300
National Health and Welfare.....	3,618,000	3,055,500
National Research Council including The Medical Research Council.....	623,800	559,100
National Revenue.....	11,356,700	10,134,900
Post Office.....	30,850,700	27,811,300
Privy Council.....	498,900	192,000
Economic Council of Canada.....	85,000	80,300
Public Archives.....	401,600	450,000
National Library.....	222,700	98,100
Public Printing and Stationery.....	395,000	331,400
Public Service Commission.....	771,400	574,500
Secretary of State.....	667,400	901,300
Centennial Commission.....	106,500	95,400
Office of the Representation Commissioner.....	11,100	17,300
Solicitor General		
Office of the Solicitor General.....	1,400	
Correctional Services.....	246,000	138,800
Royal Canadian Mounted Police.....	2,318,000	1,757,900
Trade and Commerce.....	1,461,600	1,264,700
Transport.....	2,754,300	2,404,700
Air Transport Board.....	60,400	62,600
Atlantic Development Board.....	39,400	18,100
Board of Transport Commissioners for Canada.....	205,000	123,500
Canadian Maritime Commission.....	23,300	23,400
Treasury Board.....	208,700	175,000
Unemployment Insurance Commission.....	4,156,000	3,795,900
Veterans Affairs.....	2,250,100	2,065,000
	<u>\$ 99,003,700</u>	<u>\$ 84,985,400</u>

Expenditures for Other Departments

Services were rendered and work performed by this department, the expenditures for which were charged to the votes of other departments in the amounts indicated:—

Agriculture \$1,992,766, Canada Emergency Measures Organization \$149,634, Energy, Mines and Resources \$2,554,505, External Affairs \$307,472, Fisheries \$638,456, Fisheries Research Board \$1,598,172, Forestry and Rural Development \$699,367, Indian Affairs and Northern Development \$19,380,001, Industry \$183,109, National Defence \$1,041,617, National Health and Welfare \$983,348, National Research Council \$7,704,212, National Revenue \$36,737, Northern Canada Power Commission \$42,105, Northwest Territorial Government \$62,307, Public Service Commission \$33,603, Royal Canadian Mounted Police \$3,700,737, Secretary of State \$19,670,705, Solicitor General \$20,302,218, Trade and Commerce \$375, Transport \$15,057,572, Veterans Affairs \$2,393,768.

Payments of Damage Claims

Particulars and payee	Authority	Amount
Payment to the City of Ottawa for encroachment charges incurred during the demolition of the Roxborough Apartment building, charged to Vote 15.		
City of Ottawa.....	P.C. 1967-29/1191 dated June 15, 1967....	1,848
Damage claims re <i>M/V Etoile de l'Ile</i> while berthing at the wharf at Pointe aux Orignaux Que, charged to Vote 1.		
Horace Desgagnes and Joseph Harvey.....	Ministerial authority, April 4, 1967.....	8,930
Compensation for damages to motor vehicle as the result of an accident at mile 803.4 Alaska Highway, charged to Vote 1.		
Harper Gilmour Gray & Company	Ministerial authority, March 22, 1967.....	2,230
Robert Hampson Group on behalf of the suppliant Leslie A Shmidt.....	Ministerial authority, March 22, 1967.....	1,100
Sundry claims, each under \$1,000 (3).....		288
		<u>\$ 14,396</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	4,299,779 38	3,863,523 71
B Proceeds from sales.....	580 44	42,544 73
C Services and service fees.....	1,936,647 14	1,285,398 00
D Refunds of previous years' expenditure.....	636,539 73	808,665 88
E Miscellaneous.....	442,054 38	1,022,972 74
Total.....	<u>\$7,315,601 07</u>	<u>\$7,023,105 06</u>

Details

A Privileges, licences and permits:		
Ferry privileges.....	262	
Rental of:		
Public buildings and sites.....	4,228,020	
Kingston dry dock.....	12,100	
Water lots.....	59,397	
		4,299,779
B Proceeds from sales:		
Sales of movables, furniture, fittings, lumber, scrap, etc.....	345	
Sales of real estate.....	236	
		581
C Services and service fees:		
Laundry services.....	44,326	
Supply of rations.....	129,031	
Commission from telephone booths in public buildings.....	25,642	
Supply of:		
Steam.....	305,137	
Water.....	82,519	
Electricity.....	202,226	

Sewer and/or garbage removal services.....	942
Province of Newfoundland share of fire fighting services, Pleasantville.....	159,840
Transportation.....	128,968
Earnings of floating plant.....	84,900
Earnings of graving docks, etc:	
Champlain graving dock, Lauzon, Que.....	324,751
Lorne graving dock, Lauzon, Que.....	41,254
Esquimalt B C graving dock.....	393,352
New dry docks Esquimalt B C.....	13,759

1,936,647

D Refunds of previous years' expenditures:

Ellis Don Limited steam supplied during construction of the National Library and Archives Building Ottawa \$52,708; Farm Credit Corporation Ottawa refund of rent \$51,210; Fort Churchill General Hospital, Fort Churchill Man supply of rations, quarters and laundry services \$6,303; Fraser River Harbour Commission Vancouver share of cost Fraser River trifurcation area phase I \$26,350; Manitoba Hydro for supply of electricity Fort Churchill Man \$11,564; McNamara Construction of Ontario Limited cost of services, water, power and heating, Sir John Carling Building Ottawa \$35,878; Department of National Defence, supply of diesel fuel, gasoline and alcohol, Fort Churchill Man \$7,697; National Harbours Board, Fort Churchill Man supply of automotive gas and fuel oil \$6,987 and supply of water \$11,329; Government of the Province of Ontario, maintenance of the Perley Bridge Hawkesbury Ont \$8,995, share of cost of highway construction at Temiskaming Dam Que \$30,134, share of cost of wall reconstruction Perch Creek Ont \$5,359; Rejean Traversy settlement for protection work, Riviere St Francois Que \$10,550; sundry \$371,476.

636,540

E Miscellaneous:

Administrative Director, State of Alaska annual payment in accordance with article 6A of the contract between Canada and the State of Alaska for construction of Prince Rupert ferry terminal \$52,684; Canadian Broadcasting Corporation Ottawa supply of electricity, water and steam \$13,122; Canadian International Paper Company for guaranteed basic dockage at Dalhousie N B \$10,000; Canadian National Railways Toronto amount in payment of cost of operating and maintaining vertical lift bridge Burlington Canal \$21,488; Imperial Oil Limited share of cost of dredging Parry Harbour, Parry Sound Ont \$17,573; Department of Indian Affairs and Northern Development Fort Churchill Man rental of equipment with operator \$5,786; International Civil Aviation Organization, Montreal refund of rent \$95,516; Government of the Province of New Brunswick share of cost of wharf repairs at Little Shippegan N B \$6,018; Quebec North Shore Paper Company Baie Comeau Que annual payment in lieu of wharfage dues and tolls \$60,000; sundry \$159,867.....

442,054

Total.....

\$ 7,315,601

Certified correct.

LUCIEN LALONDE,
Deputy Minister of Public Works.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	221,344	124,121
Other.....	718,730	778,549
	940,074	902,670
Previous years—		
Collectible—.....		345,706
Inter-departmental		
Other.....	799,234	
Uncollectible.....	17,392	10,046
	816,626	355,752
	\$ 1,756,700	\$ 1,258,422

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF THE SECRETARY OF STATE

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF THE SECRETARY OF STATE

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
37· 3	Stat.	Secretary of State—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
37· 3	1	Departmental administration.....	1,923,300 00	1,810,429 17	915,706 65
37· 4	2	Construction or acquisition of buildings, works, land and equipment—National Arts Centre.....	20,000,000 00	19,530,351 78	6,395,887 54
37· 4	Stat.	Refunds of amounts credited to revenue in previous years.....	981 16	981 16	4,863 49
		<i>Expenditures from appropriations not required for 1967-68.....</i>			291,797 42
			21,924,281 16	21,341,762 11	7,608,255 10
		CITIZENSHIP			
37· 4	5	Administration, operation and maintenance.	3,429,600 00	3,339,915 14	2,644,673 12
		TRANSLATION			
37· 5	10	Translation Bureau.....	4,115,900 00	4,053,197 17	3,518,474 47
		NATIONAL MUSEUM OF CANADA			
37· 6	15	Administration, operation and maintenance.	3,722,500 00	3,717,875 78	2,565,281 58
		POST-SECONDARY EDUCATION PAYMENTS			
37· 7	Stat.	Payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangement Act, 1967.....	107,999,940 00	107,999,940 00	
		UNIVERSITY GRANTS			
37· 7	Stat.	Payments to the Association of Universities and Colleges of Canada.....	7,830 00	7,830 00	28,374,000 00
37· 7	27	*Payments to the Association of Universities and Colleges.....	1,321,000 00 1,328,830 00	151,173 00 159,003 00	58,679,000 00 87,053,000 00
		CENTENNIAL COMMISSION			
37· 8	35	General administration.....	5,873,000 00	4,610,960 84	4,717,477 72
37· 9	40	Programs and projects of national significance.....	15,360,200 00	13,370,455 20	12,518,554 55
37·10	45	Payment to the Centennial of Confederation Fund.....	13,235,000 00 34,468,200 00	13,235,000 00 31,216,416 04	13,000,000 00 30,236,032 27
		OFFICE OF THE REPRESENTATION COMMISSIONER			
37·10	Stat.	Salary of the Representation Commissioner.	27,000 00	27,000 00	27,666 68
37·10	Stat.	Expenses of Representation Commission. . .	90,374 42 117,374 42	90,374 42 117,374 42	151,912 58 179,579 26
		NATIONAL ARTS CENTRE CORPORATION			
37·11	50	Payments to the National Arts Centre Corporation.....	1,020,000 00	1,020,000 00	25,000 00
		CANADA COUNCIL			
37·11	55	Grant to the Canada Council.....	16,900,000 00	16,900,000 00	
		Total.....	\$ 195,043,625 50	\$ 189,882,483 58	\$ 133,847,295 72

*This vote appears in the 1966-67 estimates.

Salary of the Secretary of State, Hon J LaMarsh, Salaries Act, c. 243, R.S., as amended . . . (1)	\$	15,000
Motor car allowance to the Secretary of State, c. 249, R.S. as amended (2)	\$	2,000

Hon J LaMarsh received travelling expenses of \$12,558 charged to Vote 1.

Vote 1 Departmental administration, including grants as detailed in the estimates	1,648,900
Vote 1c To extend the purposes of Secretary of State Vote 1 of the main estimates for 1967-68 to provide that the Centennial Commission shall cease to exist on the 1st day of April, 1968; that all rights and property held by or in the name of or in trust for the Commission, and all obligations and liabilities of the Commission, existing before that day, shall continue as the rights, property, obligations and liabilities of Her Majesty in right of Canada; and to authorize the Secretary of State to do and perform all acts and things necessary for or incidental to closing out the affairs of the Commission and to provide a further amount of	274,400
	1,923,300
Expenditures	\$ 1,810,429

		Estimates	Allotments	Expenditures
A	Salaries and wages (1)	777,800	720,103	685,273
	Professional services (4)	40,000	56,000	55,787
	Travelling expenses (5)	47,000	67,400	61,337
	Freight, express and cartage (6)	400	2,400	2,084
	Postage (7)	100	100	91
	Telephones and telegrams (8)	12,000	33,100	32,972
	Publication of the departmental report and the <i>Guide to Relative Precedence at Ottawa</i> (9)	3,700	6,000	5,629
	Office stationery, supplies, equipment and furnishings (11)	89,000	163,900	148,898
	Grant to the Fathers of Confederation Memorial Trust, Charlottetown, P.E.I. (20)	175,000	175,000	175,000
	Grant to the Canadian Museums Association (20)	40,000	40,000	40,000
	Grant to the Canadian Railroad Historical Association (20)	25,000	25,000	25,000
	Grant to the Canadian Conference of the Arts (20)	45,000	45,000	45,000
	Grant to the Canadian Theatre Centre to assist in defraying the expenses of a colloquium on the designs of theatres to be held in Montreal in 1967 (20)	25,000	25,000	25,000
	Arts and education—Research and support grants (20)	55,000	55,000	54,243
	Grants for the Toronto International Sculpture Symposium (20)	70,000	70,000	70,000
	Grant for the Cultural Centre of Old Montreal (20)	100,000	100,000	100,000
	Grant to the Association Canadienne des Educateurs de Langue Française (ACELF) (20)	20,000	20,000	20,000
	Grants to the Association of Universities and Colleges of Canada (20)	84,400	84,400	84,400
	Statues and portraits of Prime Ministers (22)	270,000	62,100	49,348
	Expenses of a study of the visual arts (22)	40,000	40,000	2,451
	State funeral of the late Governor General Georges P Vanier (22)		17,147	16,530
	Funeral expenses for the late Right Honourable Charles Vincent Massey (22)		9,250	7,700
	Gifts to distinguished visitors (22)		87,000	86,917
	Sundries (22)	3,900	19,400	16,769
		\$ 1,923,300	\$ 1,923,300	\$ 1,810,429

A Bechard, Parliamentary Secretary, received travelling expenses of \$585.

- A Payments by services with individual payments of \$2,000 or over were:
Security services \$17,883—Canadian Corps of Commissionaires Ottawa \$17,883.
Miscellaneous \$37,904—G Gagnon Ottawa \$15,083, P Patry Montreal \$2,500, Personnel Pool Ottawa \$5,765,
 R Ross Ottawa \$7,007.

Vote 2 Construction or acquisition of buildings, works, land and equipment—National Arts Centre	12,500,000
Vote 2c	7,500,000
	20,000,000
Expenditures (13)	\$ 19,530,352

Payments by services with individual payments of \$2,000 or over were:

**Consultant services* \$14,786—McRostie Seto and Genest Ottawa \$3,538, John D Patterson & Associates Ltd Ottawa \$5,760, Warnock Hersey Co Ltd Montreal \$5,488.

*Contracts: (1964-65) Affleck Desbarats Dimakopoulos Lebensold and Sise Architects Montreal \$2,643,000, expenditures \$709,703, to date \$2,719,154; (1966-67) The Foundation Company (Canada) Limited Montreal \$1,782,945, expenditures \$17,046, to date \$1,730,353 (final); (1966-67) V K Mason Construction Ltd Ottawa \$32,961,419, expenditures \$18,440,052, to date \$22,870,437 including holdback \$1,143,522. (1965-66) Ottawa Hydro Electric Commission Ottawa \$187,570, expenditures \$15,298, to date \$146,234; (1966-67) Spino Construction Co Ltd Montreal \$592,450, expenditures \$198,866, to date \$592,450 including holdback \$10,000.

*Miscellaneous services \$108,185—Micheline Beauchemin Montreal \$13,500, The Bell Telephone Company of Canada Ottawa \$9,776, Jordi Bonet Montreal \$7,500, Charles Daudelin Kirkland Que \$12,055, Kamashima Textile Mills Ltd Kyoto Japan \$9,091, N Laliberté New York NY USA \$4,494, Gino Lorcini Pointe Claire Que \$8,600, William Martin Milton Mass USA \$9,483, William Ronald Toronto \$10,086, Tellurometer Canada Ltd Ottawa \$2,000, Ossip Zadkine Paris France \$21,600.

*Awarded through Department of Public Works.

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....(22) \$ 981

CITIZENSHIP

Vote 5 Administration, operation and maintenance including grants and contributions for language instruction and citizenship promotion, and grants to organizations as detailed in the estimates..... 3,429,600
Expenditures..... \$ 3,339,915

Total revenue arising from the above expenditures amounted to \$521,316.

Citizenship Branch

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 734,200	672,200	670,746
A	Professional and special services.....	(4) 78,000	69,000	67,181
	Travelling expenses.....	(5) 81,000	93,500	91,062
	Freight, express and cartage.....	(6) 2,500	2,500	1,457
	Postage.....	(7) 2,300	2,300	495
	Telephones and telegrams.....	(8) 14,500	29,500	29,497
	Educational and informational publications.....	(9) 81,400	102,000	102,000
	Advertising, films and displays.....	(10) 53,000	20,500	20,392
	Office stationery, supplies, equipment and furnishings.....	(11) 44,500	44,500	44,497
B	Contributions to the provinces and the territories towards the cost of language texts for citizenship classes.....	(20) 52,000	54,000	54,000
C	Contributions towards the cost of citizenship and language instruction for immigrants, equal to one-half the appropriate provincial or territorial government's share.....	(20) 319,600	398,600	397,426
	Grants for citizenship promotion.....	(20) 480,000	480,000	476,374
	Canadian General Council of the Boy Scouts Association....	(20) 15,000	15,000	15,000
	Canadian Council of the Girl Guides Association.....	(20) 15,000	15,000	15,000
	Boy's Clubs of Canada.....	(20) 10,000	10,000	10,000
	Travelling expenses—other than staff.....	(22) 28,000	3,400	3,372
	Sundries.....	(22) 6,500	5,500	4,172
		\$ 2,017,500	\$ 2,017,500	\$ 2,002,671

A Payments by services with individual payments of \$2,000 or over were:

Advisory services \$2,500—Alex R Sim North Gower Ont \$2,500.

Consultant services \$6,330—F E Walden Greenbelt Md USA \$2,000.

Foreign press reading services \$10,371.

Linguistic pedagogy consulting services \$2,403—William F Mackey Ste Foy Que \$2,403.

Research services \$3,250—Paul Becker Toronto \$3,000.

Miscellaneous services \$42,327—Canadian Citizenship Council Ottawa \$5,000, Canadian Committee of International Council on Social Welfare Ottawa \$2,000, Canadian Council for Research on Education Ottawa \$9,500, International Institute of Metropolitan Toronto \$3,000, Manitoba Centennial Corporation Winnipeg \$4,000, United Nations Association in Canada Ottawa \$3,000.

B T. B. 610953, May 28, 1963, authorized the department to reimburse the provincial governments for the total expenditures made on language textbooks for use by adult immigrants in programs of language instructions. Payments were as follows: Newfoundland \$20, Nova Scotia \$272, Ontario \$48,044, Manitoba \$2,092, Saskatchewan \$768, Alberta \$2,804.

C Expenditures consisted of payments to provincial departments of education as follows: Nova Scotia \$1,682, Prince Edward Island \$125, Ontario \$369,019, Manitoba \$3,127, Alberta \$3,369, British Columbia \$20,104.

Citizenship Registration Branch

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,155,500	1,155,500	1,121,318
Professional and special services.....	(4)	1,000	1,000	235
Travelling expenses (staff).....	(5)	40,000	40,000	33,141
Freight, express and cartage.....	(6)	8,600	8,600	7,893
Postage.....	(7)	7,000	3,000	2,381
Telephones and telegrams.....	(8)	13,000	23,000	21,454
Advertising and promotional activities.....	(10)	62,000	56,000	47,686
Office stationery, supplies, equipment and furnishings.....	(11)	123,500	123,500	102,430
Sundries.....	(22)	1,500	1,500	706
		<u>\$ 1,412,100</u>	<u>\$ 1,412,100</u>	<u>\$ 1,337,244</u>

Revenue arising from the above expenditures amounted to \$521,316 and consisted of *Privileges, licences and permits* \$521,266—certificates of citizenship \$521,266; *Miscellaneous*—\$50.

Total Vote 5.....	\$ 3,429,600	\$ 3,429,600	\$ 3,339,915
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TRANSLATION

Vote 10 Translation Bureau.....	4,054,900
Transfer from Treasury Board Vote 5 contingencies.....	61,000
	4,115,900
Expenditures.....	\$ 4,053,197

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 3,596,000			
Transfer from Treasury Board Vote 5 contingencies	61,000			
		(1)	3,657,000	3,737,000
A Outside translators' fees.....		(4)	325,000	245,000
Travelling expenses.....		(5)	34,000	34,000
Freight, express and cartage.....		(6)	100	100
Postage.....		(7)	1,200	1,200
Telephones and telegrams.....		(8)	13,000	24,000
Publication of departmental report and other material.....		(9)		2,000
Office stationery, supplies, equipment and furnishings.....		(11)	85,000	72,000
Sundries.....		(22)	600	600
			<u>\$ 4,115,900</u>	<u>\$ 4,115,900</u>
				<u>\$ 4,053,197</u>

A Payments by services with individual payments of \$2,000 or over were:

Outside translators' fees \$235,800—V Bamber Calgary Alta \$2,235, R Baranowski Winnipeg \$2,512, A H Beaubien Montreal \$2,395, A Beaudet Ottawa \$3,577, H Behne Ottawa \$2,025, G Benoit Montreal \$2,253, Bilingual Services Reg'd Ottawa \$4,420, P F Bruggeman Ottawa \$5,118, Centre de Traduction Médicale et Administrative Montreal \$2,450, R Forney Ottawa \$3,195, H P Fox Regina \$4,534, H E Gauthier Hull Que \$2,031, A M Glynn Hull Que \$2,261, D K Hessel Ottawa \$2,456, Interchange Ottawa \$2,357, K Jaworsky Ottawa \$2,528, M J Kruzynski St Hilaire Que \$6,234, A Kulikowsky Ottawa \$2,585, P Le Quellec Hull Que \$2,356, T Leszczynski Ottawa \$5,147, H Levendel Ottawa \$2,777, L Masson Ottawa \$2,226, N T Morrow Ottawa \$3,064, G Nishimura Belleville Ont \$2,532, Prima Service Enrg Ottawa \$4,263, K Shimizu Ottawa \$3,993, C Spence Ottawa \$2,038, J Tessier Ottawa \$2,982.

NATIONAL MUSEUM OF CANADA

Vote 15 Administration, operation and maintenance.....	3,722,500
Expenditures.....	\$ 3,717,876

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	1,659,100	1,736,060	1,735,652
Overtime.....	(1)	7,000	26,678	26,662
A Professional and special services.....	(4)	606,200	898,961	898,960
Travelling expenses—field investigations.....	(5)	64,300	44,288	44,012
Other travelling expenses.....	(5)	52,700	37,700	37,182
Freight, express and cartage.....	(6)	25,000	23,000	22,758
Postage.....	(7)	3,000	3,000	2,560
Telephones and telegrams.....	(8)	13,000	23,670	23,663
Publication of departmental reports and other material.....	(9)	100,000	86,000	85,721
Exhibits advertising, films, broadcasting and displays.....	(10)	26,200	8,200	7,348
Office stationery, supplies, equipment and furnishings.....	(11)	131,000	101,500	101,133
Materials and supplies.....	(12)	369,900	212,900	212,788
Rental of buildings.....	(15)	60,000	15,000	15,000
Acquisition of equipment.....	(16)	234,900	219,400	219,337
Repairs and upkeep of equipment.....	(17)	7,000	9,890	9,890
Rental of equipment.....	(18)	54,800	30,800	29,968
Memberships in scientific associations.....	(20)	1,000	1,000	933
Unemployment insurance contributions.....	(21)	900	1,953	1,952
Sundries, including purchase of exhibits and historical material.....	(22)	306,500	242,500	242,357
		<u>\$ 3,722,500</u>	<u>\$ 3,722,500</u>	<u>\$ 3,717,876</u>

This vote was provided to cover the expenses of the National Museum of Canada in connection with the collection, preservation and display of objects illustrating natural and human history of Canada, including military and aviation history. It maintains an active research program in systematic botany, zoology, vertebrate palaeontology, ethnology and archaeology and publishes scientific reports and popular descriptions based on this research.

The dissemination of knowledge is carried out through the answering of enquiries from scientific institutions and the public in general and through the media of educational programs which includes lectures for adults and children and film strips of various phases of natural and human history for schools.

A Payments by services with individual payments of \$2,000 or over were:

Research services \$253,800—J A Arnold Ottawa \$2,000, J Bordaz Montreal \$4,350, C E Borden Vancouver \$3,000, R Bothwell Ottawa \$2,550, A Bryan Edmonton \$3,900, J Cybulski Toronto \$3,000, K C A Dawson Port Arthur Ont \$2,500, D Day Willowdale Ont \$4,500, S Dewdney London Ont \$2,100, M Einarsson-Mullarky Bloomington Ind USA \$2,000, D V Ellis Victoria \$2,000, J W Evans St John's \$2,000, C H Fernando Waterloo Ont \$2,000, G Grabert Seattle Wash USA \$4,750, R Gruhn Edmonton \$5,200, D L Guemple Carbondale Ill USA \$2,500, C Guy Montreal \$3,000, J Helm Iowa City Iowa USA \$4,000, H B Herrington Westbrook Ont \$2,000, E Hosley College Alaska USA \$4,800, R Howren Reidsville NC USA \$2,000, P Kallio Turku Finland \$2,000, W Kemp Frobisher Bay NWT \$3,000, E Khan Chandigarh India \$9,300, R B Klymasz Bloomington Ind USA \$3,000, R J Long Ottawa \$2,500, G W MacLennan Ithaca NY USA \$2,000, C McClellan Madison Wis USA \$2,000, R A McKennan Hanover NH USA \$2,000, C Meiklejohn Toronto \$2,000, C Merbs Chicago Ill USA \$3,250, F Nakashiro Ottawa \$2,520, N S Ossenberg Calgary Alta \$2,000, K Peacock Ottawa \$8,200, J F Pendergast Ottawa \$2,750, A E Porsild Whitehorse YT \$5,000, R T Porsild Whitehorse YT \$3,000, R J Preston Lancaster Pa USA \$2,000, D Rogers Toronto \$2,085, A S M Salendin Durham NC USA \$2,000, R L Seguin Rigaud Que \$3,000, G Sharp Halifax \$2,000, K J Tarasoff Regina \$3,000, M A Tremblay Quebec \$4,000, H J Walter Dayton Ohio USA \$2,000, H E Welch Winnipeg \$2,000, J Wickstead Plymouth England \$9,000, B Wilcox Victoria \$2,500, T A Willock Milk River Alta \$2,500, G Wassen Uppsala Sweden \$5,500.

Security services \$213,597—Canadian Corps of Commissionaires Ottawa \$213,597.

Miscellaneous services \$431,563—D C F Systems Ltd Toronto \$6,010, Design Craft Ltd Toronto \$140,770, Disney Display Toronto \$36,597, R P Goodwin Ottawa \$4,100, Hurdman Bros Ltd Ottawa \$3,500, M Legendre Montreal \$44,000, K J MacDonald Ottawa \$2,411, Robert Strang & Son Ltd Ottawa \$2,989, Steven Waring and Associates Ltd Toronto \$24,620, C R Swanson Sycamore Ill USA \$3,453, Universal Painters Ltd Ottawa \$4,575, M Van Steensel-Goulston Montreal \$3,000, D J White Cartage Ltd Ottawa \$5,500.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Natural history.....	668,060	631,560	631,504
Human history.....	754,625	751,125	749,249
Common services.....	1,673,870	1,731,870	1,729,692
Canadian war museum.....	257,395	256,395	255,997
Science and technology.....	368,550	351,550	351,434
	<u>\$ 3,722,500</u>	<u>\$ 3,722,500</u>	<u>\$ 3,717,876</u>

POST-SECONDARY EDUCATION PAYMENTS

Payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967..... (20) \$ 107,999,940

Details of payments by province follows:

Province	Amount
Newfoundland.....	1,920,000
Nova Scotia.....	5,226,992
Prince Edward Island.....	1,207,992
New Brunswick.....	2,368,992
Quebec.....	40,597,992
Ontario.....	19,478,992
Manitoba.....	7,102,992
Saskatchewan.....	8,172,004
Alberta.....	17,500,992
British Columbia.....	4,422,992
	<u>\$ 107,999,940</u>

UNIVERSITY GRANTS

Payments to the Association of Universities and Colleges of Canada..... (20) \$ 7,830

Vote 27a Payments to the Association of Universities and Colleges of Canada—To increase the payment of grants provided for in section 8A of the Federal-Provincial Fiscal Arrangements Act in respect of the academic year commencing in September, 1966, by making payments not exceeding \$60,000,000 in the fiscal years 1966-67 and 1967-68

- (a) to the Association of Universities and Colleges of Canada in an aggregate amount calculated by multiplying the population of each province, other than a province described in paragraph (b), for the calendar year ending in the fiscal year 1966-67 by \$3, such aggregate amount and any amount paid to the Association pursuant to section 8A of the said Act, notwithstanding subsection (2) thereof, to be distributed amongst the institutions of higher learning in such province in accordance with an agreement to be entered into, with the approval of the Governor in Council, between the Secretary of State on behalf of Canada, and the Association of Universities and Colleges of Canada, and
- (b) to a province that is a prescribed province for the purposes of section 8A of the said Act for the fiscal year 1966-67 in an aggregate amount calculated by multiplying the population of that province for the calendar year ending in that fiscal year by \$3,

and to provide that the Province of Quebec shall be deemed for purposes of section 8A of the Federal-Provincial Fiscal Arrangements Act to be a prescribed province for the fiscal year 1966-67; amount required for the fiscal year 1966-67.....\$38,400,000

Vote 27g To extend the purposes of Secretary of State Vote 27a, Supplementary Estimates (A), 1966-67 to authorize, notwithstanding the said Vote, payments in the current fiscal year of the remainder of the amount not exceeding \$60,000,000 referred to herein.....				21,600,000
				<u>60,000,000</u>
Expenditures 1966-67.....				<u>58,679,000</u>
Unexpended balance.....				1,321,000
Expenditures 1967-68.....				(20) \$ <u>151,173</u>

These votes appear in the 1966-67 Supplementary Estimates.

Payments were made as follows:

Association of Universities and Colleges of Canada under statutory authority and Vote 27a.....	20,900
Province of Quebec under part (b) of Vote 27a.....	138,103
Total university grants.....	<u>\$ 159,003</u>

CENTENNIAL COMMISSION

Vote 35 General administration, including the National Conference on the Centennial of Confederation.....		5,294,000
Vote 35a.....		<u>579,000</u>
		<u>5,873,000</u>
Expenditures.....		<u>\$ 4,610,961</u>

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 1,854,000	1,854,000	1,643,620
A	Professional and special services.....	(4) 1,619,000	1,399,000	930,056
	Travelling expenses.....	(5) 384,000	384,000	181,176
	Freight, express and cartage.....	(6) 99,000	99,000	80,608
	Postage.....	(7) 35,000	35,000	35,000
	Telephones, telegrams and other communication services	(8) 90,000	160,000	150,562
	Informational publications.....	(9) 197,000	197,000	100,659
A	Exhibits, displays and films.....	(10) 1,102,000	1,232,000	1,220,611
	Office stationery, supplies, equipment and furnishings.....	(11) 150,000	150,000	99,103
	Acquisition of equipment.....	(16) 10,000	10,000	1,664
	Pensions, superannuation and other benefits.....	(21) 177,000	177,000	90,166
	Expenses of board members.....	(22) 20,000	40,000	16,216
	National conference on the Centennial of Confederation.....	(22) 80,000	80,000	30,216
	Sundries.....	(22) 56,000	56,000	31,304
		<u>\$ 5,873,000</u>	<u>\$ 5,873,000</u>	<u>\$ 4,610,961</u>

A Payments by services with individual payments of \$2,000 or over were:

Consultants, advisers and others \$191,499—C R Blackburn Ottawa \$4,780, H Bourque Ottawa \$5,977, M S Brenner Vancouver \$6,628, I Concill Toronto \$3,000, G W Davidson Ottawa \$2,618, P M Displays and Associates Ottawa \$28,109, L Gilbert-Lessard Black Lake Que \$9,632, W J Honegger Ottawa \$2,176, Office Overload Ottawa \$27,199, Personnel Pool Ottawa \$82,874, B A C Prud'homme Ottawa \$3,994, J Schneider Ottawa \$2,149, R Stewart Ottawa \$9,840, M B Town Vancouver \$2,523.

Photography \$26,634—Dominion Wide Photographs Ottawa \$4,715, Geoffrey Frazer Photography Toronto \$9,450, Robert Lawrence Productions Limited Toronto \$2,669, Onyx Films Inc Montreal \$9,800.

Promotion \$50,200—Bruce Cochran Associates Ltd Halifax \$25,600, Gilles Desroches et Associes Inc Montreal \$24,600.

Contracts: (1966-67) Agence Canadienne de Publicite Montreal \$976,229, expenditures \$657,688 of which \$297,003 was charged to Vote 40, to date \$926,027 of which \$397,764 was charged to Vote 40; (1965-66) Glenn Gilbert and Co Ltd Ottawa \$113,388, expenditures \$10,140 of which \$830 was charged to Vote 40, to date \$113,388 of which \$43,328 was charged to Vote 40 (final); (1965-66) MacLaren Advertising Co Ltd Toronto \$393,500, expenditures \$178,045 of which \$174,554 was charged to Vote 40, to date \$377,826 of which \$374,335 was charged

to Vote 40; Public and Industrial Relations Toronto \$199,652, expenditures \$199,652 of which \$145,652 was charged to Vote 40 (final); Vickers and Benson Ltd Toronto (1966-67) \$1,448,734, expenditures \$168,725 of which \$60,536 was charged to Vote 40, to date \$1,448,734 of which \$268,000 was charged to Vote 40 (amends reporting in Public Accounts, 1966-67) (final); (1967-68) \$856,621, expenditures \$800,008 of which \$83,974 was charged to Vote 40; Williams and Wilson Ltd Vancouver \$100,600, expenditures \$100,600 of which \$65,600 was charged to Vote 40 (final).

Publications \$2,000—Canada Ethnic Press Federation Winnipeg \$2,000.

Vote 40 Programs and projects of national significance including grants towards such programs and projects	12,291,800
Vote 40a	3,068,400
	15,360,200
Expenditures	\$ 13,370,455

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Other projects	(22) \$ 15,360,200	\$ 15,360,200	\$ 13,370,455

Payments by services with individual payments of \$2,000 or over were:

Consultants and advisers \$123,311—P E Allen Peterborough Ont \$2,628, R Clack Victoria \$2,990, G W Davidson Ottawa \$7,027, R Fife (1958) Associates Montreal \$10,312, Fine Arts Services Transport Limited Toronto \$12,899, H Glatt Ottawa \$2,000, B Glenn Welland Ont \$2,459, R Haggan Ottawa \$18,444, D L Hannant Willowdale Ont \$10,490, T Kerr Kamloops B C \$2,877, J Lacoursiere Trois-Rivieres Que \$6,000, R Lucas Toronto \$14,000, W H V Matthews Gabriola Islands B C \$15,049, J H Messinger Ottawa \$12,101, G Perrin & Associates Toronto \$4,035.

Photography \$76,685—A K O Productions Toronto \$2,997, Canadian Broadcasting Corporation Ottawa \$12,000, Chetwynd Films Ltd Toronto \$21,269, Cleo Productions Limited Toronto \$2,056, Malak Photographs Limited Ottawa \$4,882, National Editorial Bureau Ottawa \$7,754, Scott Films Limited Ottawa \$17,702, Wolper Productions Inc Hollywood Cal USA \$8,025.

Promotion \$622,235—Best of Barkerville Government of the Province of British Columbia Victoria \$64,717, Calgary Chapter of the Society for the Preservation and Encouragement of Barber Shop Quartet Singing in America Calgary Alta \$4,900, Canadian Festival of the Arts Ottawa \$16,557, Cardston High School Band Cardston Alta \$3,660, Cathedral Girls' High School Band Hamilton Ont \$6,741, La Chorale Coeur-Joie Drummond N B \$2,002, Bruce Cochran Associates Limited Halifax \$52,608, Cranbrook Girls' Bugle Band Cranbrook B C \$2,202, Gilles Desroches & Associes Inc Montreal \$4,114, Les Diplomates de Quebec Quebec \$6,900, Estonian Sport Club Kalev's Girls Willowdale Ont \$3,555, Claude Gauthier Louise Forrester & Les Alexandrins Montreal \$12,305, G Gelinat Montreal \$6,000, Les Jouvencelles de l'Est Montreal \$12,548, Kettle-Walker Production Unit Richmond Hill Ont \$2,500, Kiwanis Centennial Youth Choir Pembroke Ont \$4,595, M Leyrac Montreal \$38,878, G Lightfoot Toronto \$12,993, Marquises Auteuil Laval Que \$2,496, Mathers Public Relations Limited London England \$54,091, The McGill Chamber Orchestra Montreal \$6,362, North Battleford City Kinsmen's Band North Battleford Sask \$2,170, Northlandia Concert Band Willowdale Ont \$2,578, North Vancouver School Band Vancouver \$2,986, P M Displays and Associates Ottawa \$8,839, Les Productions Riviera Inc Montreal \$13,668, Les Productions Spex Ltee Montreal \$7,982, Public and Industrial Relations Ltd Toronto \$48,255, Roland Petit Company Paris France \$75,463, Saltfleet High School Concert Band Stony Creek Ont \$2,165, Scene Publications Limited Toronto \$36,923, Sisler High School Band Winnipeg \$2,880, Summerside Legion Concert Band Summerside PEI \$2,460, Swift Current Junior Band Swift Current Sask \$2,234, Les Troubadours de Hull Hull Que \$3,800, La Troupe Joyeuse de Montreal-Est Montreal \$4,400, Vancouver Festival Society Vancouver \$22,577, Vancouver Kiwanis Boys' and Girls' Band Vancouver \$2,160, Williams & Wilson Ltd Vancouver \$13,143, Robert B Wolcott Associates New York USA \$46,828.

Publications \$115,790—Le Boreal Express Limitee Trois-Rivieres Que \$9,000, Gazette Printing Ltd Montreal \$33,398, Hathaway Templeton Limited Toronto \$42,129, MacLean-Hunter Publishing Company Limited Toronto \$31,263.

Acquisition of capital assets \$84,808—National Capital Commission Ottawa \$84,808.

Contracts: (1965-66) ATCO Industries Ltd Calgary Alta \$1,439,260, expenditures \$35,121, to date \$1,439,260 (final); (1965-66) Canadian Pacific Railway Montreal \$224,869, expenditures \$17,069, to date \$224,869 (final); (1965-66) Legendrama Productions Toronto \$203,120, expenditures \$63,120, to date \$203,120 (final); (1966-67) Mechron Engineering Products Ltd Ottawa \$568,080, expenditures \$5,048, to date \$568,080 (final).

Program operating costs \$624,888—B P Canada Limited Oakville Ont \$6,730, The British American Oil Company Limited Clarkson Ont \$32,783, Canadian National Railways Montreal \$66,507, Canadian Pacific Express Montreal \$29,151, Canadian Pacific Merchandise Services Winnipeg \$6,049, Carson Truck Lines North Burnaby B C \$7,526,

Cartier Transport Sept Iles Que \$8,795, Chapman & Company Ltd Kelowna B C \$7,431, Charlevoix Express (1963) Inc Tadoussac Cte Charlevoix Que \$5,769, Compagnie d'Equipement et de Construction de Rimouski Ltee Rimouski Que \$5,707, Consolidated Electronic Equipment Rexdale Ont \$3,082, Dominion Brokerage Limited St Johns \$4,708, Dominion Stores Limited Toronto \$6,739, Empire Freightways Limited Winnipeg \$4,923, Gill Interprovincial Lines Ltd Burnaby B C \$6,417, Imperial Oil Limited Don Mills Ont \$38,596, Kingsway Transports Limited Montreal \$10,012, Labatt's Montreal \$10,503, Maislin Bros Transport Ltd LaSalle Que \$17,508, Marathon Realty Company Limited Calgary Alta \$3,069, Maris Transport Limited Oakville Ont \$6,407, McIntosh Cartage Company Limited Vancouver \$8,221, McP Transport Ltd Edmonton \$17,729, Mechron Engineering Products Ottawa \$5,048, Midland Superior Express Limited Calgary Alta \$21,013, Millar & Brown Ltd Freight Lines Burnaby B C \$7,158, Nordair Ltd Dorval Que \$55,774, The Overland Express Woodstock Ont \$6,962, Les Pastoureaux de Chambord Que \$2,445, Public Freightways Ltd Vancouver \$8,819, Reimer Express Lines Ltd Winnipeg \$6,692, Rimouski Transport Limited Rimouski Que \$15,071, Roed Transport Tisdale Sask \$4,085, Donald Servant Hull Que \$5,390, Shell Canada Limited Don Mills Ont \$72,599, Soo-Security Motorways Ltd Winnipeg \$5,603, Strathdee Transport Limited Toronto \$7,449, George Summers & Sons Limited St Johns \$4,975, Toronto Star Limited Toronto \$7,717, Trans-Canada Highway Express Toronto \$9,447, Transport Dallaire Ltee Montmagny Que \$8,007, Tremblay Express Limited Jonquiere Que \$6,704, United Air Lines Chicago Ill USA \$37,750, Van Kam Freightways Ltd Burnaby B C \$11,818.

Contracts: (1966-67) Canadian National Railways Montreal and Canadian Pacific Railways Montreal \$1,019,773, expenditures; Canadian National Railways \$361,212, to date \$489,703 (final); Canadian Pacific Railway \$425,273, to date \$530,070 (final).

Promotion—Agence Canadienne de Publicite Limitee Montreal \$976,229, expenditures \$657,688 of which \$360,685, was charged to Vote 35, to date \$926,027 of which \$528,263 was charged to Vote 35; (1966-67) Glenn Gilbert and Co Ltd Ottawa \$113,388, expenditures \$10,140 of which \$9,310 was charged to Vote 35, to date \$113,388 of which \$70,060 was charged to Vote 35 (final); (1966-67) Edward Gottlieb and Associates Ltd New York NY USA \$265,689, expenditures \$181,363, to date \$265,689 (amends reporting in Public Accounts, 1966-67) (final); (1965-66) McLaren Advertising Co Ltd Toronto \$393,500, expenditures \$178,045, of which \$3,491 was charged to Vote 35, to date \$377,826 of which \$3,491 was charged to Vote 35; National Arts Centre Ottawa \$175,000, expenditures \$175,000 (final); Public and Industrial Relations Ltd Toronto \$199,652, expenditures \$199,652 of which \$54,000 was charged to Vote 35 (final); Vickers and Benson Ltd Toronto: (1966-67) \$1,448,734, expenditures \$168,725 of which \$108,189 was charged to Vote 35, to date \$1,448,734 of which \$1,180,734 was charged to Vote 35 (amends reporting in Public Accounts, 1966-67) (final); \$856,621, expenditures \$800,008 of which \$716,034 was charged to Vote 35; Williams and Wilson Ltd Vancouver \$100,600, expenditures \$100,600 of which \$35,000 was charged to Vote 35 (final).

Miscellaneous \$339,273—H H Bloom Sound Enterprises Ottawa \$2,100, Royal Canadian Mint Ottawa \$334,182, What's On Publishing Company Ottawa \$2,991.

Vote 45 Payments to the Centennial of Confederation fund to enable grants to be made to the provinces for local projects of a lasting nature (the total of such grants made from the said fund not to exceed \$18,935,000) and to enable grants to be made to the provinces for projects included in the Federal-Provincial Confederation Memorial Program.....	6,235,000
Vote 45a.....	7,000,000
	13,235,000
Expenditures.....	(20) \$ 13,235,000

OFFICE OF THE REPRESENTATION COMMISSIONER

Salary of the Representation Commissioner, Nelson Castonguay, Representation Commissioner Act, c. 40, Statutes of 1963.....	(1) \$ 27,000
Expenses of the Office of the Representation Commissioner, Representation Commissioner Act, c. 40, Statutes of 1963.....	(22) \$ 90,374
Salaries.....	79,661
Expenses of office.....	10,713
	\$ 90,374

NATIONAL ARTS CENTRE CORPORATION

Vote 50	Payments to the National Arts Centre Corporation to be used for the purposes set out in the National Arts Centre Act.....	1,020,000
	Expenditures.....	(22) \$ 1,020,000
Administration and operating expenses.....		420,000
Resident companies.....		550,000
National festival.....		50,000
		\$ 1,020,000

CANADA COUNCIL

Vote 55	Grant to the Canada Council, within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....	16,900,000
	Expenditures.....	(20) \$ 16,900,000

Statement of Expenditures by Standard Objects

DEPARTMENT		Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1)	Civil salaries and wages.....	8,005,600	7,972,778	6,602,044
(2)	Civilian allowances.....	2,000	2,000	2,000
(4)	Professional and special services.....	1,050,200	1,257,964	824,859
(5)	Travelling and removal expenses.....	319,000	278,634	226,834
(6)	Freight, express and cartage.....	36,600	34,287	24,518
(7)	Postage.....	13,600	6,348	3,648
(8)	Telephones, telegrams and other communication services.....	65,500	130,567	98,384
(9)	Publication of departmental reports and other material.....	185,100	194,203	128,529
(10)	Exhibits, advertising, films, broadcasting and displays.....	141,200	75,425	104,994
(11)	Office stationery, supplies, equipment and furnishings.....	473,000	459,529	295,904
(12)	Materials and supplies.....	369,900	212,788	166,159
	Buildings and works, including land—			
(13)	Construction or acquisition.....	20,000,000	19,530,352	6,395,888
(15)	Rental.....	60,000	15,000	60,000
	Equipment—			
(16)	Construction or acquisition.....	234,900	219,337	68,304
(17)	Repairs and upkeep.....	7,000	9,889	6,717
(18)	Rentals.....	54,800	29,968	16,605
(20)	Contributions, grants, subsidies, etc., not included elsewhere—			
	Grant, Fathers of Confederation Memorial Trust.....	175,000	175,000	200,000
	University grants.....	1,328,830	159,003	87,053,000
	Post-secondary education payments.....	107,999,940	107,999,940	
	Other.....	1,357,000	1,432,376	788,201
		110,860,770	109,766,319	88,041,201
(21)	Pensions, superannuation and other benefits.....	1,659	1,952	794
(22)	All other expenditures.....	657,981	431,354	439,005
		142,538,810	140,628,694	103,506,387
(34)	Less—Estimated savings and recoverable items.....			99,703
		142,538,810	140,628,694	103,406,684

CENTENNIAL COMMISSION

(1)	Civil salaries and wages.....	1,854,000	1,643,620	1,442,108
(4)	Professional and special services.....	1,619,000	930,056	863,743
(5)	Travelling and removal expenses.....	384,000	181,176	211,875
(6)	Freight, express and cartage.....	99,000	80,608	43,153
(7)	Postage.....	35,000	35,000	28,290
(8)	Telephones, telegrams and other communication services.....	90,000	150,562	104,933
(9)	Publication of departmental reports and other material.....	197,000	100,659	186,689

PUBLIC ACCOUNTS, 1967-68

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(10) Exhibits, advertising, films, broadcasting and displays.....	1,102,000	1,220,611	1,484,535
(11) Office stationery, supplies, equipment and furnishings.....	150,000	99,103	148,543
Buildings and works, including land—			
(13) Construction or acquisition.....			179,049
Equipment—			
(16) Construction or acquisition.....	10,000	1,664	4,456
(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Payment to centennial of confederation fund.....	13,235,000	13,235,000	13,000,000
(21) Pensions, superannuation and other benefits.....	177,000	90,166	80,285
(22) All other expenditures.....	15,516,200	13,448,191	12,458,374
	34,468,200	31,216,416	30,236,033

REPRESENTATION COMMISSIONER

(1) Civil salaries and wages.....	27,000	27,000	27,667
(22) All other expenditures.....	90,374	90,374	151,912
	117,374	117,374	179,579

NATIONAL ARTS CENTRE CORPORATION

(22) All other expenditures.....	1,020,000	1,020,000	25,000
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CANADA COUNCIL

(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Grant to the Canada Council.....	16,900,000	16,900,000	
Total.....	\$ 195,044,384	\$ 189,882,484	\$ 133,847,296

Estimated Value of Major Services Not Included
in this Department's Appropriations

DEPARTMENT	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	667,400	901,300
Accounting and cheque issue services—Comptroller of the Treasury.....	38,000	51,700
Contributions to superannuation account—Treasury Board.....	461,600	312,800
Contributions to Canada pension plan account and Quebec pension plan account—		
Treasury Board.....	61,700	73,800
Employee surgical-medical insurance premiums—Treasury Board.....	41,400	29,300
Employee compensation payments—Department of Labour.....	1,100	1,100
Carrying of franked mail—Post Office Department.....	53,000	54,000
	1,324,200	1,424,000

CENTENNIAL COMMISSION

Accommodation—provided by Department of Public Works.....	106,500	95,400
Accounting and cheque issue services—Comptroller of the Treasury.....	78,400	70,600
	184,900	166,000

REPRESENTATION COMMISSIONER

Accommodation—provided by Department of Public Works.....	11,100	17,300
Accounting and cheque issue services—Comptroller of the Treasury.....	3,600	2,800
Contributions to superannuation account—Treasury Board.....	9,200	6,700

	1967-68	1966-67
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	900	2,200
Employee surgical-medical insurance premiums—Treasury Board.....	300	400
	25,100	29,400
Total.....	\$ 1,534,200	\$ 1,619,400

REVENUES

DEPARTMENT

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Privileges, licences and permits.....	521,266 25	487,169 52
B Proceeds from sales.....	3,466 81	3,318 62
Services and service fees.....		78 10
C Refunds of previous years' expenditure.....	1,777 99	1,021 56
D Miscellaneous.....	1,118 83	44 83
Total.....	\$ 527,629 88	\$ 491,632 63

Details

Non-Tax Revenue—	
A Privileges, licences and permits; Fees for certificates of citizenship.....	521,266
B Proceeds from sales: National Museum, sale of publications.....	3,467
C Refunds of previous years' expenditure.....	1,778
D Miscellaneous.....	1,119
Total.....	\$ 527,630

Certified correct.

H. O. R. HINDLEY,
Acting Under Secretary of State.

CENTENNIAL COMMISSION

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	12,668 54	226 97
Miscellaneous.....	100,140 22	25,477 00
Total.....	\$ 112,808 76	\$ 25,703 97

Certified correct.

G. G. E. STEELE,
Under Secretary of State.

Comparative Statement of Accounts Receivable
at March 31

DEPARTMENT	1968	1967
Current year—		
Collectible—		
Inter-departmental		
Other.....	596	112
Previous years—		
Collectible—		
Inter-departmental		
Other.....		18
Uncollectible.....	69	69
	69	87
	665	199

CENTENNIAL COMMISSION		
Current year—		
Collectible—		
Inter-departmental		
Other.....	176	77
Previous years—		
Collectible—		
Inter-departmental		
Other.....	50	
	226	77
Total.....	\$ 891	\$ 276

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF SOLICITOR GENERAL

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Details of
EXPENDITURES AND REVENUES

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APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
38· 2	Stat.	Solicitor General—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
38· 3	1	Departmental administration including administrative expenses of the committee on corrections.....	1,021,650 00	919,037 74	608,923 71
CORRECTIONAL SERVICES					
38· 4	5	Administration, operation and maintenance.....	43,222,300 00	41,775,452 40	39,348,179 99
38· 7	10	Construction or acquisition of buildings, works, land and equipment....	28,310,000 00	23,077,755 96	20,190,027 13
38·11	12	To authorize payments in the current and subsequent fiscal years to or on behalf of Frank Newton and Norman Newton.....	1,071 50	1,071 50	
38·11	Stat.	Pensions to dependents of penitentiary personnel who lost their lives in the performance of duty.....	14,108 06	14,108 06	14,970 00
38·11	Stat.	Refunds of amounts credited to revenue in previous years.....	19 74	19 74	11,947 90
		<i>Expenditures from appropriations not required for 1967-68.....</i>			16,006 99
			71,547,499 30	64,868,407 66	59,581,132 01
ROYAL CANADIAN MOUNTED POLICE					
		National police services, Federal law enforcement duties and provincial and municipal policing under contract—			
38·12	15	Administration, operation and maintenance.....	62,803,000 00	61,849,590 01	64,360,245 27
38·14	20	Construction or acquisition.....	10,365,000 00	10,017,617 05	5,975,177 04
38·16	Stat.	Pensions and other benefits.....	15,779,596 44	15,779,596 44	13,667,488 62
38·17	25	Payment in the current and subsequent fiscal years of a pension etc.....	665 00	660 48	
38·18	Stat.	Refunds of amounts credited to revenue in previous years.....	7,815 70	7,815 70	
38·18	Stat.	Exchequer Court awards.....	132 70	132 70	46,805 08
		<i>Expenditures from appropriations not required for 1967-68.....</i>			19,087 18
			88,956,209 84	87,655,412 38	84,068,803 19
		Total.....	\$161,542,359 06	\$153,459,857 70	\$144,275,858 83

Salary of Solicitor General of Canada, Hon L Pennell, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Solicitor General of Canada, c. 249, R.S., as amended.....	(2) \$	2,000

Hon L Pennell received travelling expenses of \$439 charged to Vote 1.

Vote 1 Departmental administration including administrative expenses of the Committee on Corrections plus such fees, salaries and expenses as may be approved by Treasury Board for members and the panel of consultants and staff named by the Minister to advise and assist the committee, and grants as detailed in the estimates

Vote 1a	1,015,400
	6,250
	1,021,650
Expenditures	\$ 919,038

Departmental administration including grants to after-care agencies

		Estimates	Allotments	Expenditures
Salaries.....	(1)	316,000	203,000	193,570
Professional and special services.....	(4)	40,000	40,000	15,136
Travelling and removal expenses.....	(5)	30,000	30,000	10,788
Postage.....	(7)	500	500	
Telephones and telegrams.....	(8)	7,500	7,200	5,885
Publication of reports and other material.....	(9)	2,000	2,000	253
Office stationery, supplies and equipment.....	(11)	30,000	57,000	52,858
Repairs and upkeep of equipment.....	(17)	500	500	
Grant to the Canadian Corrections Association to assist in defraying the costs of a Congress of Corrections to be held in Canada in 1967.....	(20)	5,000	5,000	5,000
A Grants to recognized after-care agencies, as may be approved by Treasury Board.....	(20)	455,850	455,850	455,710
Grant to the Canadian Council of Juvenile and Family Court Judges to assist in defraying the costs of a conference to be held in Ottawa in September, 1967.....	(20)	1,250	1,250	1,250
Grant to the University of Montreal to assist in defraying the expenses of the 17th Annual International Course in Criminology to be held in Montreal in August, 1967.....	(20)	5,000	5,000	5,000
Sundries.....	(22)	3,050	3,350	2,623
		\$ 896,650	\$ 810,650	\$ 748,073

A Grants authorized by T.B. 671201 dated August 23, 1967 were paid as follows: Association des Oeuvres Montreal \$5,000; Association des Services de Rehabilitation Sociale (Quebec) \$71,000; British Columbia Borstal Association \$85; Catholic Rehabilitation Service of: Montreal \$2,305, Toronto \$2,500; Catholic Welfare Bureau Winnipeg \$2,695; Elizabeth Fry Society of: Kingston Ont \$7,535, Moncton N B \$500, Ottawa \$2,390, Toronto \$4,280, British Columbia \$3,000; John Howard Society of: Alberta \$12,280, British Columbia \$8,380, Canada \$143,410, New Brunswick \$11,430, Newfoundland \$1,385, Nova Scotia \$6,335, Ontario \$27,350, Prince Edward Island \$605, Quebec \$5,130, Saskatchewan \$9,690, Vancouver Island \$16,345; John Howard and Elizabeth Fry Society: Manitoba \$9,035, Thunder Bay \$605; Harold King Farm Keswick Ont \$2,500; La Corporation du Service d'Assistance Joliette Que \$960; Le Centre de Service Social de Sherbrooke Que \$2,175; Le Service Social de l'Ouest Quebecois Inc Hull Que \$1,100; Nareotic Addiction Foundation of British Columbia \$10,000; St Lawrence House Inc \$1,500; St Leonard's House \$13,550; The Salvation Army (Canada) \$25,315; Street Haven at the Crossroads \$600; Service de Readaptation Sociale Quebec \$4,115; Service Familial de la Rive Sud Levis Que \$100; Service Social de: Hull \$2,485, Mont-Laurier \$710, St Hyacinthe \$3,770, St Jean de Quebec \$1,510, St Jerome \$2,860, Trois Rivieres \$2,225, Valleyfield \$1,030; Service Social du Diocese de: Chicoutimi \$1,640, Gaspé \$530, Hauterive \$725, Nicolet \$1,300, Portneuf \$190, Rimouski \$725, Ste Anne \$205, Ste Germaine \$255, St Joseph \$720, Thetford Mines \$745; Societe d'Orientation et de Rehabilitation Sociale de Montreal \$13,900; Vancouver Half-Way House \$5,000.

Administrative expenses of the Committee on Corrections including such fees, salaries and expenses as may be approved by Treasury Board for members and the panel of consultants and staff to be named by the Minister to advise and assist the Committee

		Estimates	Allotments	Expenditures
A Salaries.....	(1)		28,000	27,628
Professional and special services.....	(4)	103,000	131,000	122,289
Travelling expenses.....	(5)		24,000	14,060
Postage.....	(7)	200	200	
Telephones and telegrams.....	(8)	1,800	1,800	1,564

		Estimates	Allotments	Expenditures
Publication of reports.....	(9)	15,000	15,000	53
Office stationery, supplies and equipment.....	(11)	3,000	9,000	4,681
Sundries.....	(22)	2,000	2,000	690
		\$ 125,000	\$ 211,000	\$ 170,965

The Committee members were J R Lemieux Ottawa, G Arthur Martin Toronto, Mrs Dorothy McArton Winnipeg, W T McGrath Ottawa, Hon Roger Ouimet Montreal.

A Payments by services with individual payments of \$2,000 or over were:
Committee members \$25,494—J R Lemieux \$6,144, G A Martin \$8,550, D McArton \$2,775, W T McGrath \$8,025.
Consultants \$2,500—John A MacDonald Haney BC \$2,500.
Research \$7,300—J D Morton \$7,300.
Project groups \$14,323—Probation \$1,650, parole \$1,250, voluntary after-care \$4,473, prisons \$2,450.
Miscellaneous \$3,549.

Total Vote 1.....		\$ 1,021,650	\$ 1,021,650	\$ 919,038
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CORRECTIONAL SERVICES

Vote 5 Administration, operation and maintenance including compensation to discharged inmates permanently disabled while in penitentiaries.....	42,472,300
Transfer from Treasury Board Vote 5 contingencies.....	750,000
	43,222,300
Expenditures.....	\$ 41,775,452

Total revenue arising from the above expenditures amounted to \$757,885.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
To compensate for injuries received in an accident at Matsqui Institution April 24, 1967. Eric Hein.....	Department of Justice ruling October 12, 1967.....	800
To compensate for cost of repairs to car damaged by St Vincent de Paul vehicle March 21, 1967. Deputy Warden Marcoux.....	Department of Justice ruling April 19, 1967.....	110
Compensation for loss of left finger in an accident at St Vincent de Paul Penitentiary November 5, 1962. S McGee.....	P.C. 1967-32/1191 June 15, 1967.....	1,500
Reimbursement for hobby craft material delivered to unknown person and charged to payee. D Mitchelle.....	Department of Justice letter February 21, 1968.....	173
Payment for a broken window in an escape attempt. Radio-Diagnostic Centre, Montreal.....	P.C. 1966-35/2375 December 22, 1966..	100
		\$ 2,683

Administration of the Canadian Penitentiary Service

		Estimates	Allotments	Expenditures
Salaries.....	(1)	1,168,000	936,000	910,105
Professional and special services.....	(4)	112,000	106,800	40,391
Travelling expenses.....	(5)	53,200	53,200	39,622
Postage.....	(7)	300	2,300	1,956
Telephones and telegrams.....	(8)	10,600	13,000	12,618
Publication of departmental reports and other printing..	(9)	19,350	19,350	12,213
Exhibits and displays.....	(10)	7,000	7,000	4,106
Office stationery, supplies and equipment.....	(11)	30,950	30,950	29,170
Sundries.....	(22)	1,600	2,400	2,339
		<u>\$ 1,403,000</u>	<u>\$ 1,171,000</u>	<u>\$ 1,052,520</u>

Operation and maintenance of penitentiaries including compensation to discharged inmates permanently disabled while in penitentiaries

		Estimates	Allotments	Expenditures
Salaries and wages.....		\$27,591,000		
Transfer from Treasury Board Vote 5 contingencies.....		750,000		
	(1)	28,341,000	28,411,000	28,398,830
Allowances.....	(2)	20,000	20,000	2,129
A Professional and special services relating to the care of inmates.....	(4)	1,394,000	1,394,000	1,172,188
Maintenance of federal prisoners in Newfoundland..	(4)	10,000	21,000	20,435
Travelling expenses for training of officers and other administrative purposes.....	(5)	349,000	409,000	396,664
Freight, express and cartage.....	(6)	50,000	50,000	35,822
Postage, including postage used by inmates.....	(7)	35,000	35,000	30,700
Telephones and telegrams.....	(8)	79,000	79,000	77,580
Films and advertising.....	(10)	58,000	58,000	44,416
Office stationery, supplies, equipment and furnishings	(11)	336,000	336,000	313,361
B Foodstuffs for inmates and officers' duty meals.....	(12)	2,650,000	2,665,000	2,664,417
Inmate clothing.....	(12)	637,000	591,000	505,995
Officers' uniforms.....	(12)	597,000	597,000	504,885
Fuel for heating buildings.....	(12)	1,191,000	1,191,000	868,152
Supplies for operation of farms.....	(12)	275,000	280,000	277,991
C Other materials and supplies relating to the maintenance of inmates and the operation of buildings, works and equipment.....	(12)	1,391,000	1,391,000	1,241,527
Repairs and upkeep of buildings and works.....	(14)	524,000	524,000	507,397
Rental of lands, buildings and railway sidings.....	(15)	9,000	9,000	7,301
Repairs and upkeep of equipment.....	(17)	405,000	405,000	338,925
Rental of equipment.....	(18)	5,000	10,000	9,809
Municipal or public utility services.....	(19)	689,000	689,000	636,189
Inmates' remuneration and disability compensation..	(22)	1,052,000	1,052,000	894,350
D Transportation expenses of prisoners and discharged inmates.....	(22)	103,000	103,000	56,911
Sundries.....	(22)	20,000	100,000	91,471
		<u>\$ 40,220,000</u>	<u>\$ 40,420,000</u>	<u>\$ 39,097,445</u>

Revenue arising from the above expenditures amounted to \$757,885 and consisted of *Return on investments* \$366,631—profits from industrial and stores account \$351,623, profit from livestock and canning supplies stores account \$15,008; *Privileges, licences and permits* \$47,491—house rentals \$47,491; *Proceeds from sales* \$326,357—farm produce \$316,739, manufactured products \$9,618; *Services and service fees* \$7,555—trucking charges \$7,453, sundries \$102; *Miscellaneous*—\$9,851.

A Payments by services with individual payments of \$2,000 or over were:
Administrative services \$30,214—North American Guard Dog Kenneling Services Port Coquitlam BC \$30,214.
Custodial services \$170,030—BC Corps of Commissioners Vancouver \$61,158, Canadian Corps of Commissioners Ottawa \$26,661, S I S Protection Company of Quebec Limited Montreal \$82,211.

- Medical or dental services* \$739,780—Alberta Hospital Edmonton \$8,872, Alberta Hospital Ponoka Alberta \$11,011, E A Amos Montreal \$2,409, C H Andrews Prince Albert Sask \$3,495, Anaesthesia Services Kingston Ont \$3,772, Associate Medical Clinic Prince Albert Sask \$10,015, J Beaudry Cowansville Que \$3,637, N L Berg Kingston Ont \$6,150, J Bournival Montreal \$2,834, W R Brewster New Westminster BC \$16,302, Brome Missisquoi Perkins Hospital Cowansville Que \$3,872, Government of Canada—Department of National Defence \$92,923, Department of National Health and Welfare \$3,245, Department of Veterans Affairs \$128,179, Cannon Clinic Abbotsford BC \$16,251, Centre de Radio Diagnostique Montreal \$7,058, R B Cormier Moncton NB \$5,500, R R Cormier Memramcook NB \$5,050, G R Crandall Lewisville NB \$6,999, O A Elstone Vancouver BC \$4,875, Forest Hill Rehabilitation Centre Inc Fredericton \$5,058, C E Girouard Moncton NB \$16,437, G Henault Montreal \$2,397, Highland View Hospital Amherst NS \$2,766, Holy Family Hospital Prince Albert Sask \$14,591, A M J Hynes Prince Albert Sask \$5,434, Kingston General Hospital Kingston Ont \$12,769, J A Langille Amherst NS \$3,181, R Lapointe Montreal \$3,453, M. L'Ecuier Montreal \$2,343, G Lefebvre Berthierville Que \$5,226, C Loubert Moncton NB \$2,475, Manitoba Clinic Winnipeg, \$8,396, Province of Manitoba Winnipeg \$4,401, Matsqui-Sumas-Abbotsford General Hospital Abbotsford BC \$2,519, R J McCaldon Kingston Ont \$8,418, R McDade Moncton NB \$4,450, D C MacDonald Vancouver \$9,480, P B Michel Moncton NB \$6,999, F S Mills Elgin Ont \$7,425, N Monast Cowansville Que \$5,745, Ontario Hospital Kingston Ont \$7,594, Ontario Hospital Penetanguishene Ont \$58,191, Philippe Pinch Institute Montreal \$15,442, Dr Rathana-Nakintara Regina \$5,354, River View Hospital Essendale BC \$15,742, J G Robertson New Westminster BC \$2,658, T F Rutherford Kingston Ont \$7,777, St Jean de Dieu Hospital Montreal \$15,054, St Joseph de Rosemont Hospital Montreal \$4,690, Sackville Medical Centre Sackville NB \$22,913, Sackville Memorial Sackville NB \$10,402, Province of Saskatchewan Regina \$16,962, W Schlichter Whonook BC \$3,900, A Sleigh Burnaby BC \$3,595, R E Theriault Moncton NB \$2,200, A Thiffault Laval des Rapides Que \$3,725, C L Tisdale Prince Albert Sask \$5,225, University Hospital Saskatoon Sask, \$2,451, D Voyer Montreal \$5,100, M Walker Kingston Ont \$4,800, P J Williams Montreal \$3,500, Winnipeg General Hospital Winnipeg \$8,583, D A Wolfe Vancouver \$2,500, T A Wright Drumheller Alta \$5,010.
- B Farm produce valued at \$316,739, grown and consumed at the penitentiaries, was charged to this allotment and credited to Non-Tax Revenue—Proceeds from sales.
- C Expenditures included: cell furnishings \$100,856, medical and dental supplies \$193,163, wearing apparel for discharged inmates \$215,340, operation of passenger cars and auto trucks \$40,532, general operating supplies \$427,074, recreational supplies \$50,084, toilet supplies \$161,275.
- D Expenditures included: transfer of inmates \$33,007, transportation to the point of sentence \$23,904.
- Distribution by penitentiaries of expenditures and revenue arising from services provided through the above expenditures are shown following Vote 10.

The following distribution of expenditures was maintained during the year under authority of Treasury Board.

	Allotments	Expenditures
Headquarters planning provision.....	341,590	328,720
Atlantic Region.....	4,979,920	4,877,781
Quebec Region.....	12,362,595	11,781,966
Ontario Region.....	10,506,350	10,394,371
Central Region.....	2,329,325	2,222,678
Prairie Region.....	3,745,530	3,548,183
Pacific Region.....	6,154,690	5,943,746
	<u>\$ 40,420,000</u>	<u>\$39,097,445</u>

Parole Act administration

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	1,451,000	1,407,000	1,405,024
Professional and special services..... (4)	3,000	4,100	3,937
Travelling expenses..... (5)	57,500	77,500	75,461
Freight, express and cartage..... (6)	1,000	1,350	1,291
Postage..... (7)	2,000	900	852
Telephones and telegrams..... (8)	31,000	51,100	50,980
Publication of departmental reports and other material.. (9)	5,000	700	6
Exhibits, advertising, films, broadcasting and displays... (10)	3,000	7,600	7,511
Office stationery, supplies, equipment and furnishings.... (11)	44,000	79,000	78,404
Sundries..... (22)	1,800	2,050	2,021
	<u>\$ 1,599,300</u>	<u>\$ 1,631,300</u>	<u>\$ 1,625,487</u>
Total Vote 5.....	<u>\$ 43,222,300</u>	<u>\$ 43,222,300</u>	<u>\$ 41,775,452</u>

Vote 10 Construction or acquisition of buildings, works, land and equipment.....	28,310,000
Expenditures.....	\$ 23,077,756

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Construction or acquisition of buildings and works..	26,010,000		
Atlantic region—			
Main projects.....		2,594,000	2,227,490
Nova Scotia—			
Springhill Institution—			
Construction			
*Contracts: (1964–65) Foundation Maritime Limited \$9,885,732, expenditure \$144,827, to date \$9,879,204; (1966–67) Simpson Construction Limited \$1,981,020, expenditure \$1,815,146, to date \$1,833,644 including holdbacks \$91,682.			
Projects under \$15,000.....		40,000	29,782
Quebec region—			
Main projects.....		12,137,000	11,101,220
Quebec—			
Correctional Staff College—			
Construction			
*Contract (1966–67): Cite Construction Cie Ltee \$715,951, expenditure \$343,144, to date \$510,803 including holdbacks \$15,342.			
Cowansville Institution—			
Construction			
*Contracts: (1963–64) phase 2 Argo Construction (1961) Limited \$7,024,434, expenditure \$76,536, to date \$7,012,502 including holdbacks \$28,909 (amends reporting in Public Accounts, 1966–67); (1966–67) phase 3 Les Entreprises Alpha Cie Ltee \$385,362, expenditure \$110,786, to date \$334,997 including holdbacks \$25,460; Jean Mailhot and Associates \$138,950, expenditure \$13,846 including holdbacks \$692; (1966–67) phase 4 Multiplex Inc \$986,339, expenditure \$602,852, to date \$986,339 including holdbacks \$10,917.			
Special Correctional Unit—			
Construction			
*Contract: (1965–66) Vermont Construction Incorporee \$2,646,675, expenditure \$103,038, to date \$2,640,670 including holdbacks \$50,054.			
Ste Anne des Plaines Institution—			
Construction			
*Contracts: (1966–67) Argo Construction (1961) Limited \$7,837,063, expenditure \$4,187,526, to date \$7,716,703 including holdbacks \$263,168; (1966–67) phase 1 Pine Beach Sand Limited \$811,129, expenditure \$406,619, to date \$804,536 including holdbacks \$18,353; Sauve Construction Ltee \$1,604,403, expenditure \$891,873 including holdbacks \$44,593; phase 2 Secant Construction Company \$2,896,364, expenditure \$2,704,244 including holdbacks \$135,212.			

	Estimates	Allotments	Expenditures
Quebec region— <i>Concluded</i>			
St Vincent de Paul Penitentiary—			
Renovation central heating plant			
*Contracts: (1966-67) phase 3 Jean Mailbot \$500,838, expenditure \$243,629, to date \$500,838 (final); (1965-66) phase 2 Prieur Enterprises Inc \$277,769, expenditure \$11,205, to date \$277,769 (final); (1966-67) phase 1 Universal Pipe Line Welding Co Limited \$411,819, expenditure \$44,814, to date \$397,248 including holdbacks \$30,613.			
Projects under \$15,000.....		109,000	92,104
Ontario region—			
Main projects.....		4,825,000	2,848,263
Ontario—			
Collins Bay Penitentiary—			
Reception centre			
*Contract: (1966-67) T A Andre and Sons Limited \$215,167, expenditure \$34,939, to date \$215,167 (final).			
Administration building			
*Contract: Emmons and Mitchell Construction Limited \$316,595, expenditure \$83,071 including holdbacks \$4,153.			
Kingston Penitentiary—			
Central heating conversion			
*Contract: (1966-67) Combustion and Power Equipment Limited \$119,545, expenditure \$9,685, to date \$119,545 (final).			
Millhaven Institution No. 1—			
Construction			
*Contracts: (1966-67) Triangle Paving Limited \$263,692, expenditure \$143,004, to date \$263,692 (final); (1965-66) L M Welter Limited \$721,785, expenditure \$59,790, to date \$716,139 including holdbacks \$2,050. Purchase of land G R Tepper \$10,000.			
Water and sewage treatment			
*Contract (1966-67): Corporation of the Village of Bath and the Public Utilities Commission of the Village of Bath \$650,000, expenditure \$480,936, to date \$495,193 including holdbacks \$74,279 (amends reporting in Public Accounts 1966-67).			
Warkworth Institution—			
Construction			
*Contracts: James Kemp Construction Limited \$1,342,700, expenditures \$1,334,159 including holdbacks \$62,869; (1963-64) B G Ludlow and Partners \$327,085, expenditures \$40,914, to date \$327,085; (1965-66) The Mitchell Construction Company (Canada) (a) \$7,627,002, expenditure \$70,553, to date \$7,624,002 including holdbacks \$787; (b) \$754,732, expenditure \$21, to date, \$754,732 (final).			
Projects under \$15,000.....		150,000	106,863

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Central region—			
Main projects.....		502,000	237,151
Manitoba—			
Manitoba Penitentiary—			
Kitchen			
*Contract (1966-67): V K Mason Construction Limited \$656,464, expenditure \$109,224, to date \$656,464 including holdbacks \$13,000.			
Reconstruction of tunnel and electrical services			
*Contracts: (1966-67) Canadian Comstock Company Limited \$230,073, expenditure \$81,929, to date \$230,073 including holdbacks \$400; (1966-67) V K Mason Construction Limited \$201,359, expenditure \$30,073, to date \$201,359 (final) (amends reporting in Public Accounts, 1966-67).			
Prairie region—			
Main projects.....		3,028,000	2,604,511
Saskatchewan—			
Saskatchewan Penitentiary—			
Stores building			
*Contract (1966-67): Piggott Construction Limited \$696,444, expenditure \$638,139, to date \$696,444 including holdbacks \$9,450.			
Underground reservoir			
*Contract (1966-67): Shoquist Construction Company Limited \$113,809, expenditure \$1,944, to date \$113,809 (final).			
Regional Medical Centre—			
Acquisition of land			
Purchase of land City of Saskatoon Saskatchewan \$175,000.			
Alberta—			
Drumheller Institution—			
Construction			
*Contracts: (1965-66) McNamara Construction Western Limited \$7,419,297, expenditure \$179,739, to date \$7,416,085 including holdbacks \$29,000; (1966-67) phase 2 Poole Construction Limited \$1,598,617, expenditure \$1,438,823, to date \$1,597,216 including holdbacks \$2,600.			
Pacific region—			
Main projects.....		2,555,000	1,839,328
British Columbia—			
British Columbia Maximum Security Institution—			
Acquisition of land			
Purchase of land A M Johnston \$8,250; K R Newman and J M Newman \$23,000.			

	Estimates	Allotments	Expenditures
Pacific region— <i>Concluded</i>			
Matsqui Institution—			
Construction			
*Contracts: Commonwealth Construction Company Limited (1964-65) phase 2 \$7,369,195, expenditure \$20,379, to date \$7,369,195 (final); (1965-66) phase 3 \$780,094, expenditure \$2,206, to date \$780,094 (final) (amends reporting in Public Accounts 1966-67); (1966-67) The Foundation Company of Canada Limited \$1,510,361, expenditure \$1,394,717, to date \$1,510,361 (final).			
William Head Institution—			
Fourth wing accommodation building			
*Contract: Farmer Construction Limited \$126,672, expenditures \$37,437 including holdbacks \$1,871.			
Projects under \$15,000.....		70,000	58,411
Total construction or acquisition of buildings and works.....	(13) 26,010,000	26,010,000	21,145,123
B Acquisition of equipment.....	(16) 2,300,000	2,300,000	1,932,633
	\$ 28,310,000	\$ 28,310,000	\$ 23,077,756

*Awarded through Department of Public Works.

The variation between the appropriation and the total expenditures charged thereto was due to (a) postponement in the proposed construction of maximum security institutions pending a review by the special joint committee of the Senate and the House of Commons on penitentiaries, and (b) designing and development of plans for Regional Reception Centres to incorporate the best features has taken longer than anticipated with resulting delays in commencement of construction.

A Payments by services with individual payments of \$2,000 or over were:

Consultants fees \$479,433—Berthiaume Ouellette Leblanc Dagenais Cowansville Que \$2,656, Choukalos Woodburn and McKenzie Vancouver \$40,028, S A Cyr St Vincent de Paul Que \$6,162, Dobush Stewart Bourke Longpre Marchand and Coudreau Montreal \$86,575, Golden Brawner Montreal \$5,362, Lalonde Girouard and Letendre Ste Anne des Plaines Que \$110,774, McRostie Seto Genest Ottawa \$2,483, Jean Michaud Montreal \$21,221, R Ogilvie Ottawa \$17,854, J J Perrault Ste Anne des Plaines Que \$46,953, J L Richards and Associates Ottawa \$39,625, Scharry-Quimet Cowansville Que \$5,328, Shawinigan Engineering Company Limited Montreal \$15,829, Swan Wooster Engineering Company Limited Vancouver \$3,195, P O Trepanier Cowansville Que \$28,053, Wade Stockdill Armour and Partners Victoria \$11,465, Ward and MacDonald and Associates Winnipeg \$4,565, Watson and Weigand Belleville Ont \$29,540, Webster Forrester and Scott Saskatoon Sask \$13,230.

Inspection fees \$5,794—Pretest Inspection Co Downsview Ont \$5,794.

Legal fees \$7,300—Hermanus, Maria Fontyn Joyceville Ont \$7,300.

B Included the purchase of: medical and dental equipment \$55,881, inmate training equipment \$298,823, farm, maintenance, engineering and transportation equipment \$582,407, industrial shop equipment \$260,885.

Statement of revenues and expenditures by institutions follows.

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
Headquarters Planning Provision.....	328,720		2,623
Springhill Institution Complex.....	1,751,742	2,376,884	8,331
Dorchester Penitentiary Complex.....	3,126,039	171,572	130,052
Regional Headquarters (Quebec) and Correctional Staff College..	643,895	612,013	9
St Vincent de Paul Penitentiary Complex.....	4,494,968	620,149	149,664
Federal Training Centre Complex.....	1,796,675	101,609	1,694
Leclerc Institution Complex.....	3,248,424	225,596	16,961
Ste Anne des Plaines Institution Complex.....	27,217	8,943,562	

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
Cowansville Institution Complex.....	1,570,786	1,286,560	1,609
Regional Headquarters (Ontario) and Correctional Staff College..	646,632	120,845	1,444
Kingston Penitentiary Complex.....	3,102,692	89,008	98,335
Prison for Women.....	607,004	171,962	448
Collins Bay Penitentiary Complex.....	2,769,082	265,247	117,574
Joyceville Institution and Complex.....	2,084,318	263,227	43,887
Warkworth Institution.....	1,184,643	1,782,812	1,225
Millhaven Institution.....		794,500	
Manitoba Penitentiary Complex.....	2,222,678	319,093	97,937
Saskatchewan Penitentiary Complex.....	2,588,441	844,452	66,166
Regional Reception Centre Saskatchewan.....		184,931	
Drumheller Institution.....	959,743	1,852,103	195
Regional Headquarters (Western).....	292,143	74,258	2
British Columbia Penitentiary Complex.....	2,243,121	38,610	40,946
Matsqui Institution Complex.....	2,884,142	1,788,259	7,099
William Head Institution Complex.....	524,340	104,356	1,405
BC Maximum Security Site.....		46,148	
	<u>\$ 39,097,445</u>	<u>\$ 23,077,756</u>	<u>\$ 787,606</u>

Vote 12b To authorize payments in the current and subsequent fiscal years to or on behalf of Frank Newton and Norman Newton in respect of personal injuries sustained by them in an explosion at North Surrey, B.C. on December 23, 1966,

- (a) in the case of Frank Newton, in an amount equal to the amount that would be payable under the Government Employees Compensation Act if the Act were applicable less any amounts payable in respect of the injury by any insurance plan under which he was insured; and
- (b) in the case of Norman Newton, in an amount equal to such part of the amount that would be payable under the aforementioned Act if the Act were applicable as is determined by the Workmen's Compensation Board of British Columbia to be required for his medical aid and rehabilitation less any amounts payable in respect of the injury by any insurance plan under which he was insured.

Expenditures..... (21) \$ 1,071

Pensions to dependents of penitentiary personnel who lost their lives in the performance of duty, Votes 12a and 13b, Appropriation Act No. 10, 1964..... (21) \$ 14,108

Payments were made as follows:

Mrs Jean L Farrell.....	2,100
Mrs Violet L Jenkin.....	2,100
Mrs Alice Joynson.....	2,100
Mrs Dorothy A Masterton.....	2,820
Mrs Georgette Archambault.....	2,888
Mrs Evelyn Wentworth.....	2,100
	<u>\$ 14,108</u>

Refunds of amounts credited to revenue in previous years, Financial Administration Act c. 116, R.S., as amended..... (22) \$ 20

The above amount represents adjustments of items credited to revenue in previous years.

ROYAL CANADIAN MOUNTED POLICE

Vote 15 National police services, federal law enforcement duties and provincial and municipal policing under contract—Administration, operation and maintenance, including grants as detailed in the Estimates and authority, notwithstanding the Financial Administration Act, to spend revenue received during the year.....	62,438,000
Transfer from Treasury Board Vote 5 contingencies.....	365,000
	62,803,000

Expenditures..... \$ 61,849,590

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 6,700,000	7,360,065	7,360,065
	Civilian allowances.....	(2) 36,948	36,948	28,055
A	Pay of the Force—			
	Members of the Force.....\$ 60,967,628			
	Transfer from Treasury Board Vote 5 contingencies..... 365,000			
		(3) 61,332,628	61,984,953	61,676,811
	Special constables and employed civilians.....	(3) 607,876	549,816	549,812
B	Allowances to members of the Force.....	(3) 1,151,792	1,728,907	1,728,906
C	Professional and special services.....	(4) 106,530	337,829	337,829
D	Protection and security—Corps of Commissionaires.....	(4) 691,827	772,979	772,979
E	Medical services.....	(4) 925,000	1,111,999	1,111,998
	Removal expenses.....	(5) 1,488,927	1,709,460	1,709,460
	Travelling expenses—Investigational.....	(5) 1,899,490	2,619,313	2,619,312
	Freight, express and cartage.....	(6) 226,025	385,183	385,182
	Postage.....	(7) 182,000	217,681	217,680
	Telephones, telegrams and other communication services.....	(8) 637,420	858,898	858,897
	Publication of departmental reports and other material.....	(9) 55,940	33,840	33,837
	Advertising.....	(10) 64,100	16,850	16,849
	Office stationery, supplies and equipment.....	(11) 967,000	729,232	729,232
	Materials and supplies.....	(12) 763,635	1,181,827	1,181,827
	Mess ration allowance.....	(12) 400,000		
	Coal, coke, wood and fuel oil.....	(12) 349,725	324,825	324,807
	Clothing.....	(12) 1,600,000	1,982,105	1,982,104
	Fuel for mechanical equipment.....	(12) 1,974,000	2,042,306	2,042,305
	Repair and upkeep of buildings and works.....	(14) 593,700	559,400	559,368
	Rental of land, buildings and works.....	(15) 1,533,871	1,294,921	1,294,912
	Repair and upkeep of equipment.....	(17) 2,207,585	2,300,168	2,300,167
	Rental of equipment.....	(18) 410,469	274,919	274,916
	Light, heat, power, water and gas.....	(19) 832,637	838,508	838,508
	Grant to the Canadian Association of Chiefs of Police.....	(20) 1,000	1,000	1,000
	Grant to the Royal Canadian Mounted Police Veterans' Association.....	(20) 1,000	1,000	1,000
	Grant to the International Association of Chiefs of Police.....	(20) 500	500	500
	Membership fees.....	(20) 18,953	19,531	19,530
	Sundry investigation expenses.....	(22) 2,195,976	1,994,746	1,994,737
	Sundries.....	(22) 168,446	110,246	110,244
		90,125,000	93,379,955	93,062,829
F	Loss—Estimated recoverable costs—Policing agreements, rations and accommodation, etc.....	(34) 27,322,000	30,576,955	31,213,239
		\$ 62,803,000	\$ 62,803,000	\$ 61,849,590

Revenue arising from the above expenditures amounted to \$302,068 and consisted of *Return on investments* \$74,553—net profit on the operation of the R C M Police working capital advance \$22,587, net profit on R C M Police messes operations account \$51,603, sundries \$363; *Privileges, licences and permits*—\$479; *Miscellaneous* \$227,036—officers' pension contributions \$111,471, purchases of discharge \$46,672, net value of accounts receivable, inventory and cash on hand in the R C M Police messes which became a first charge in the working capital advance established for the operation of those messes, \$65,981, sundries \$2,912.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Compensation for damage to a motorcycle provided gratis for a training course.		
Calgary City Police.....	P.C. 1966-35/2375, Dec. 22, 1966	261
Compensation for damage to personal clothing.		
Corey R L.....	P.C. 1966-35/2375, Dec. 22, 1966	119
Compensation for transportation expenses while travelling from Dawson City YT to Edmonton to undergo medical examination prior to engagement in R C M Police.		
French D D.....	P.C. 1967-17/2306, Dec. 14, 1967	105
Compensation for damage to personal clothing.		
Gagnon J E G.....	P.C. 1966-35/2375, Dec. 22, 1966	102
Compensation for damage to personal property.		
Gibson, Brian Wayne.....	P.C. 1966-35/2375, Dec. 22, 1966	144
Compensation for damage to personal property.		
Govan School Unit No. 29.....	P.C. 1966-35/2375, Dec. 22, 1966	184
Payment of legal fees incurred as a result of performing his duties.		
Kendel L F W.....	P.C. 1967-25/1837, Sept. 28, 1967	1,335
Compensation for damage to real property.		
McDonald J J.....	P.C. 1966-35/2375, Dec. 22, 1966	174
Compensation for damage to personal property.		
Pelletier G.....	P.C. 1966-35/2375, Dec. 22, 1966	119
Payment for a portion of legal expenses incurred in a civil action of which the Crown claimed \$530.		
Sash L C.....	P.C. 1967-16/2306, Dec. 14, 1967	200
Compensation for damage to real property.		
Wangler T.....	P.C. 1966-35/2375, Dec. 22, 1966	111
		<hr/>
		\$ 2,854

A Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1968: 1 commissioner, 2 deputy commissioners, 11 assistant commissioners, 13 chief superintendents, 44 superintendents, 82 inspectors, 71 sub-inspectors, 9 staff sergeants-major, 15 sergeant-majors, 386 staff-sergeants, 748 sergeants, 1,738 corporals, 5,115 constables, 119 marine constables, 241 special constables and 391 civilian members.

The annual rates of pay for commissioned officers as at March 31, 1968, under authority of P.C. 1967-1292, June 28, 1967, and T.B./C.T. 677093, March 14, 1968 were as follows: commissioner \$26,500, deputy commissioner \$23,363, assistant commissioner \$19,469, chief superintendent \$16,765, superintendent \$13,561 to \$14,764, inspector \$11,261 to \$12,222, sub-inspector \$10,731.

The annual rates of pay for other ranks as at March 31, 1968, under authority of T.B./C.T. 677093, March 14, 1968, as amended by T.B./C.T. 678550, April 3, 1968 were as follows: corps sergeant-major \$10,350, staff sergeant-major \$10,123, sergeant-major \$9,897, staff-sergeant \$9,398 to \$9,767, sergeant \$8,620 to \$9,074, corporal \$7,884 to \$8,112, constables 1st class 1st year \$5,949, 2nd year \$6,273, 3rd year \$6,490, 4th year \$6,814, 5th year \$7,247, constable 2nd class \$5,408, constable third class \$5,200.

The Commissioner is authorized to engage special constables, marine constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay under authority of T.B./C.T. 677093, March 14, 1968 as amended by T.B./C.T. 678550, April 3, 1968 range from \$3,774 to \$19,469.

T.B. 659591, October 13, 1966 authorized payment to each non-commissioned officer and constable upon completion of 20 years service, a service pay of \$5 per month for each 5 year period of service.

B Expenditures included: plain clothes allowance at the rate of \$17 per month \$290,541, kit upkeep allowance at the rate of \$6 per month \$465,616, special northern subsistence allowance at rates ranging from \$45 to \$90 monthly \$193,595, northern cash allowance at rates of \$60 and \$90 per month \$172,004, special allowances to members of the Royal Canadian Mounted Police stationed at foreign posts as follows: living allowance \$160,120, home leave allowance \$1,978, language allowance \$2,960, rental allowance \$173,400, representation allowance \$337.

C Payment by services with individual payments of \$2,000 or over were:

Legal services \$15,530—Cumming, Bird and Richards Vancouver \$4,505, J Robert Winters Truro NS \$11,025.

Motion picture production \$48,049—National Film Board Montreal \$48,049.

Miscellaneous services \$10,698—P S Ross and Partners Ottawa \$10,698.

Training services \$15,113—American Management Association Inc New York NY USA \$8,753, Carleton University Ottawa \$6,360.

D Expenditures represented payment for services of the Canadian Corps of Commissionaires and the British Columbia Corps of Commissionaires in connection with the protection of Federal Government buildings and property. T.B. 649495, December 30, 1965 authorized effective April 1, 1966 the Department of Defence Production to negotiate the pricing basis and contract terms and conditions for these services.

E T.B. 358315, February 3, 1949 authorized the Commissioner to arrange with the Department of Veterans Affairs to provide medical and dental facilities as authorized under Police regulations, the cost of such facilities to be paid to that department. Payment for the current fiscal year amounted to \$1,105,522.

F Details of amounts recovered are as follows:

Policing agreements.....	29,781,138
Rations.....	17,842
Accommodations.....	1,213,328
Sale of clothing and kit to members.....	164,913
Sundry sales.....	18,700
Miscellaneous.....	17,318
	<u>\$ 31,213,239</u>

The following distribution of expenditures was maintained under authority of Treasury Board.

Division	Estimates	Allotments	Expenditures
"HQ" Headquarters—Ottawa.....\$11,131,604			
Transfer from Treasury Board Vote 5 contingencies.....	332,000		
	11,463,604	11,970,735	11,895,990
"NPS" National Police Services—Ottawa.....	3,260,535	3,356,503	3,329,842
"A" Eastern Ontario.....	3,689,464	3,769,588	3,760,932
"B" Newfoundland.....	3,475,779	3,654,582	3,642,021
"C" Quebec.....	6,628,900	6,600,973	6,592,165
"D" Manitoba.....	5,014,336	5,148,070	5,143,106
"E" British Columbia.....\$17,004,412			
Transfer from Treasury Board Vote 5 contingencies.....	33,000		
	17,037,412	17,230,889	17,208,040
"F" Saskatchewan.....	7,454,566	7,709,085	7,699,299
"Depot" Regina training.....	3,122,050	3,365,558	3,362,337
"G" Northwest and Yukon Territories.....	2,643,632	2,713,427	2,659,412
"H" Nova Scotia.....	3,565,652	3,714,137	3,705,408
"J" New Brunswick.....	3,100,175	3,233,855	3,232,432
"K" Alberta.....	8,954,306	9,383,661	9,370,956
"L" Prince Edward Island.....	658,116	650,419	648,978
"N" Ottawa.....	454,303	440,967	437,249
"O" Western Ontario.....	4,170,394	4,402,093	4,399,978
"P" Penhold, Alberta.....	1,692,253	2,220,335	2,219,821
"Air" Air services.....	1,316,054	1,309,051	1,303,566
"Marine" Marine services.....	2,420,969	2,503,527	2,448,797
Grant to the Canadian Association of Chiefs of Police....	1,000	1,000	1,000
Grants to the Royal Canadian Mounted Police Veterans' Association.....	1,000	1,000	1,000
Grants to the International Association of Chiefs of Police.....	500	500	500
	90,125,000	93,379,955	93,062,829
Less—Estimated recoverable costs—Policing agreements, rations and accommodations, etc.....	27,322,000	30,576,955	31,213,239
	<u>\$ 62,803,000</u>	<u>\$ 62,803,000</u>	<u>\$ 61,849,590</u>

Vote 20 National police services, federal law enforcement duties and provincial and municipal policing under contract—Construction or acquisition of buildings, works, land and equipment.....	9,860,000
Vote 20c.....	505,000
	<u>10,365,000</u>
Expenditures.....	<u>\$ 10,017,617</u>

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A	Construction or acquisition of buildings, works and land.....	(13)	5,655,000	5,292,904
	Various northern locations			5,109,751
	Eight operative buildings			
	*Contract: Atco Industries Ltd \$287,686, expenditure \$284,398 including holdbacks \$1,500.			
	Newfoundland—			
	Cornerbrook—administration building			
	*Contract: Newfoundland Engineering and Construction Co \$614,000, expenditure \$86,528 including holdbacks \$4,326.			
	Nova Scotia—			
	Sackville—acquisition of land Maritime Telegraph and Telephone Co Ltd Halifax \$7,024.			
	Sydney—administration building			
	*Contract: Island Construction \$509,800, expenditure \$172,234 including holdbacks \$9,041.			
	Quebec—			
	Montreal—acquisition of land			
	City of Westmount Que \$800,000.			
	Ontario—			
	Pakenham—acquisition of land			
	John Girouard and Josephine Girouard, Pakenham Ont \$29,900.			
	Rockcliffe—operative building			
	*Contract: William D'Aoust Construction Limited \$219,447, expenditure \$219,447 including holdbacks \$9,900.			
	Toronto—acquisition of land			
	Canada Permanent Trust Co Toronto \$20,500, Annie Holland Toronto \$21,000, A Gregorio and A Antuner Toronto \$22,500, L Magder Toronto \$67,000, Plumbers and Steamfitters Land Corporation Toronto \$22,000, Chester Smith Toronto \$22,800, A York and L York Toronto \$22,300.			
	Manitoba—			
	Brandon—			
	Acquisition of land			
	Jacobson and Greiner Ltd Brandon Man \$13,850.			
	Administration building			
	*Contract: Jaska Construction Ltd \$499,756, expenditure \$396,087 including holdbacks \$16,368.			
	Alberta—			
	Calgary—administration building			
	*Contract (1966-67): Poole Construction Ltd \$819,426, expenditure \$245,670, to date \$819,426 (final).			
	Peace River—operative building			
	*Contract: MacCalder Construction Co Ltd \$107,220, expenditure \$107,220 including holdbacks \$2,770.			
	St Paul—operative building			
	*Contract: Silisky Construction Ltd \$135,687, expenditure \$135,687 including holdbacks \$1,854.			
	British Columbia—			
	Chilliwack—acquisition of land			
	John P Wheeler and Co Ltd \$12,740.			
	Prince Rupert—operative building			
	*Contract: The Callas Bros Cement Contractors Ltd \$119,210, expenditure \$71,708 including holdbacks \$3,585.			

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
British Columbia— <i>Concluded</i>				
Vancouver—administration building				
*Contract: Pecton Structures Ltd \$125,810, expenditure \$97,854 including holdbacks \$4,893.				
Williams Lake—operative building				
*Contract: B W B Construction Co Ltd \$120,658, expenditure \$120,658 (final).				
Yukon Territory—				
Carmacks and Dawson City—residential buildings				
*Contract: Atco Industries Ltd \$420,387, expenditure \$16,688, to date \$420,387 including holdbacks \$8,344.				
B	Construction or acquisition of equipment.....	(16) 4,710,000	5,072,096	4,907,866
		<u>\$ 10,365,000</u>	<u>\$ 10,365,000</u>	<u>\$ 10,017,617</u>

*Awarded through Department of Public Works.

- A Included professional and special services \$235,061—Adjeleian & Associates Ltd Ottawa \$23,874, Barmingham & Wood Prince Rupert BC \$3,000, Bolton Ellwood & Aimers Montreal \$55,373, Burgoyne & Thomassen Winnipeg \$2,500, Cummings Scally & Associates Ltd Ottawa \$5,493, Diamond Clarke and Associates Calgary Alta \$13,614, Charles W Fairhall Ottawa \$2,090, Frost, Lindsay & Associates Montreal \$4,661, Warnett Kennedy Vancouver \$6,002, Kerr Cullingworth Riches Associates Regina \$10,000, Klein Dashevsky & Associates Winnipeg \$3,000, C C Lindsay & R J Lindsay Westmount Que \$2,200, Loates W & Associates Ottawa \$47,856, Mathers & Haldenby Toronto \$55,398.
- B Included: transportation and maintenance equipment \$3,357,042, laboratory and photographic equipment \$272,961, arsenal equipment \$90,697, communication equipment \$800,060, training equipment \$19,041, barracks furnishings \$114,378, safety equipment \$36,193.

The following distribution of expenditures was maintained under authority of Treasury Board.

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition of land.....				
Acquisition and/or construction of works.....				
Acquisition and/or construction of administration buildings.....				
Acquisition and/or construction of operative buildings...				
Acquisition and/or construction of residential buildings...				
Total construction or acquisition of buildings, etc.....				
Construction or acquisition of equipment.....				
		<u>\$ 10,365,000</u>	<u>\$ 10,365,000</u>	<u>\$ 10,017,617</u>

Pensions and other benefits

Pension to Basil Burke Currie, Vote 405, Appropriation Act. No. 6, 1956

Pension.....	(21)	338
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Government's contribution to the Royal Canadian Mounted Police Superannuation account, Royal Canadian Mounted Police Superannuation Act, c. 34, Statutes of 1959

Contribution.....	(21)	4,201,330
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This payment comprised the government's contributions pertaining to part I of the above act for the period January 1 to December 31, 1967.

Pensions under the Royal Canadian Mounted Police Pension Continuation Act, c. 34, Statutes of 1959, s. 31

Pensions..... (21) 5,401,437

This comprised payments under parts II and III of the above authority of: statutory pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty. Ranks below that of commissioned officer are eligible for pensions on a non-contributory basis, which cease on the death of the recipient. The pay of commissioned officers is subject to deductions for pensions. Deductions from the pay of commissioned officers, as well as contributions from pensions covering time served in the ranks prior to appointment as commissioned officers and included in the computation of pensions, are credited to Non-Tax Revenue—Miscellaneous.

Details in respect of pensions under part IV of the Royal Canadian Mounted Police Pension Continuation Act and part I of the Royal Canadian Mounted Police Superannuation Act are given under the Royal Canadian Mounted Police dependents' pension fund and superannuation account—see under schedule Annuity, Insurance and Pension Accounts, in volume I of this report. See appendix 6 to this section for statement of the Royal Canadian Mounted Police superannuation account.

Further payments to certain persons in receipt of pensions under part I of the Royal Canadian Mounted Police Superannuation Act and parts II and III of the Royal Canadian Mounted Police Pension Continuation Act were made under authority of the Public Service Pension Adjustment Act, c. 32, Statutes of 1959—see Department of Finance, section 13 of this volume.

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty, Royal Canadian Mounted Police Superannuation Act, c. 34, Statutes of 1959 and Royal Canadian Mounted Police Pension Continuation Act, c. 34, Statutes of 1959, s. 31

Expenditure..... (21) 207,676
Compensation is paid in accordance with rates set out in schedule A and B of the Pension Act.

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty

Expenditure..... (21) 20,695

Pension is paid in accordance with rates set out in schedule B to the Pension Act minus any amount payable pursuant to any other statutory authority providing for the payment of a pension in respect of the loss of life while engaged in the performance of duty.

Amortization of deferred charges arising out of salary increases—Royal Canadian Mounted Police Superannuation Act, c. 34, Statutes of 1959, as amended

Expenditure..... (21) 5,287,800

Government's contribution as an employer to the Canada pension plan and Quebec pension plan for R C M Police

Contribution..... (21) 660,320

Total Statutory item..... \$ 15,779,596

Vote 25c Payment in the current and subsequent fiscal years of a pension to Mrs Vera Middleton Ryder in an amount equal to the amount that would be payable in that year under Schedule B to the Pension Act if she were the widow of a Lt Colonel and entitled to payment of a pension in that year at the rate set out in Schedule B to that Act.....

665

Expenditure..... (21) \$ 660

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$	7,816
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Expenditures represent: reimbursement of over-remittance deposited to the Consolidated Revenue Fund in 1966-67 fiscal year at the request of Emergency Measures Organization \$5,352; refund of contributions to the R C M Police Superannuation account made by Constable F C Rankine which was withheld on discharge, \$2,464.

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended.....	(22)	\$	133
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This award was in connection with a damage claim.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
DEPARTMENT			
(1) Civil salaries and wages.....	331,000	236,198	121,447
(2) Civilian allowances.....	2,000	2,000	2,000
(4) Professional and special services.....	143,000	137,425	68,692
(5) Travelling and removal expenses.....	30,000	24,848	25,213
(7) Postage.....	700		100
(8) Telephones, telegrams and other communication services..	9,300	7,449	5,106
(9) Publication of departmental reports and other material...	17,000	306	
(11) Office stationery, supplies, equipment and furnishings....	33,000	57,539	21,448
Equipment—			
(17) Repairs and upkeep.....	500		
(20) Contributions, grants, subsidies, etc., not included else- where.....	467,100	466,960	381,508
(22) All other expenditures.....	5,050	3,313	410
	1,038,650	936,038	625,924
CORRECTIONAL SERVICES			
(1) Civil salaries and wages.....	30,960,000	30,713,958	29,468,245
(2) Civilian allowances.....	20,000	2,129	10,752
(4) Professional and special services.....	1,519,000	1,236,951	969,345
(5) Travelling and removal expenses.....	459,700	511,747	440,775
(6) Freight, express and cartage.....	51,000	37,113	29,422
(7) Postage.....	37,300	33,508	25,145
(8) Telephones, telegrams and other communication services..	120,600	141,178	116,314
(9) Publication of departmental reports and other material...	24,350	12,219	11,405
(10) Exhibits, advertising, films, broadcasting and displays.....	68,000	56,034	262,243
(11) Office stationery, supplies, equipment and furnishings....	410,950	420,934	308,151
(12) Materials and supplies.....	6,741,000	6,062,967	5,592,960
Buildings and works, including land—			
(13) Construction or acquisition.....	26,010,000	21,145,123	18,090,583
(14) Repairs and upkeep.....	524,000	507,397	455,124
(15) Rentals.....	9,000	7,301	8,259
Equipment—			
(16) Construction or acquisition.....	2,300,000	1,932,633	2,099,444
(17) Repairs and upkeep.....	405,000	338,925	301,966
(18) Rentals.....	5,000	9,809	2,667
(19) Municipal or public utility services.....	689,000	636,189	458,302
(21) Pensions, superannuation and other benefits.....	15,179	15,180	14,970
(22) All other expenditures.....	1,178,420	1,047,113	915,060
	71,547,499	64,868,408	59,581,132

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
ROYAL CANADIAN MOUNTED POLICE			
(1) Civil salaries and wages.....	6,700,000	7,360,065	6,476,456
(2) Civilian allowances.....	36,948	28,055	22,991
(3) Pay and allowances, Royal Canadian Mounted Police....	63,092,296	63,955,529	57,871,690
(4) Professional and special services.....	1,723,357	2,222,806	1,666,926
(5) Travelling and removal expenses.....	3,388,417	4,328,772	3,436,459
(6) Freight, express and cartage.....	226,025	385,182	221,090
(7) Postage.....	182,000	217,680	184,857
(8) Telephones, telegrams and other communication services..	637,420	858,897	665,108
(9) Publication of departmental reports and other material...	55,940	33,837	26,943
(10) Exhibits, advertising, films, broadcasting and displays....	64,100	16,849	72,751
(11) Office stationery, supplies, equipment and furnishings....	967,000	729,232	615,294
(12) Materials and supplies.....	5,087,360	5,531,043	4,548,655
Buildings and works, including land—			
(13) Construction or acquisition.....	5,655,000	5,109,751	2,254,772
(14) Repairs and upkeep.....	593,700	559,368	601,508
(15) Rentals.....	1,533,871	1,294,912	961,990
Equipment—			
(16) Construction or acquisition.....	4,710,000	4,907,866	3,720,405
(17) Repairs and upkeep.....	2,207,585	2,300,167	2,027,109
(18) Rentals.....	410,469	274,916	180,768
(19) Municipal or public utility services.....	832,637	838,508	730,688
(20) Contributions, grants, subsidies, etc., not included elsewhere.....	21,453	22,030	21,038
(21) Pensions, superannuation and other benefits.....	15,780,261	15,780,256	13,686,576
(22) All other expenditures.....	2,372,371	2,112,930	2,078,191
	116,278,210	118,868,651	102,072,265
(34) Less—Estimated savings and recoverable items.....	27,322,000	31,213,239	18,003,462
	88,956,210	87,655,412	84,068,803
Total.....	\$161,542,359	\$153,459,858	\$144,275,859

**Estimated Value of Major Services not Included
in this Department's Appropriations**

DEPARTMENT

	1967-68	1966-67
Accounting and cheque issue services—Comptroller of the Treasury.....	1,400	
Contributions to the superannuation account—Treasury Board.....	91,800	
Employee surgical-medical insurance premiums—Treasury Board.....	300	
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	11,900	
	105,400	

CORRECTIONAL SERVICES

Accommodation—provided by the Department of Public Works.....	246,000	138,800
Accommodation—in this department's own buildings.....	5,261,900	4,504,800
Accounting and cheque issue services—Comptroller of the Treasury.....	218,200	449,000
Contributions to superannuation account—Treasury Board.....	1,908,800	1,164,600
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	301,000	266,800
Employee surgical-medical insurance premiums—Treasury Board.....	234,600	133,900
Employee compensation payments—Department of Labour.....	52,300	33,800
Carrying of franked mail—Post Office Department.....	11,200	29,800
	8,234,000	6,721,500

	1967-68	1966-67
ROYAL CANADIAN MOUNTED POLICE		
Accommodation—provided by the Department of Public Works.....	2,318,000	1,757,900
Accommodation—in this department's own buildings.....	1,750,300	1,715,700
Accounting and cheque issue services—Comptroller of the Treasury.....	581,500	462,200
Contributions to superannuation account—Treasury Board.....	436,800	306,400
Contributions to Canada pension plan account and Quebec pension plan account—Treasury Board.....	105,900	80,500
Employee surgical-medical insurance premiums—Treasury Board.....	329,400	199,500
Employee compensation payments—Department of Labour.....	5,600	6,600
Carrying of franked mail—Post Office Department.....	82,500	64,100
	5,610,000	4,592,900
Total.....	\$ 13,949,400	\$ 11,314,400

Payments of Damage Claims

Particulars and payee	Authority	Amount
CORRECTIONAL SERVICES		
Sundry claims each under \$1,000 (6).....		1,607
ROYAL CANADIAN MOUNTED POLICE		
Settlement of a claim for special and general damages arising from a motor car accident at Montreal November 8, 1966, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Diane Belanger.....		1,191
Norma Quenneville.....		1,785
Malo, Boyer, Boudreault & Latulippe.....		297
Settlement of a claim for special and general damages arising from a motor car accident at Nanaimo BC January 8, 1967, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Eileen Violet Caswell.....		2,672
BC Hospital Insurance Service.....		127
Shirley Ann Forrest.....		300
George Kenneth Forrest.....		2,402
Settlement of a claim for special and general damages arising from a motor car accident at LaSalle Que June 8, 1967, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Cerini, Jamieson, Salmon, Watson, Brown & Souaid & Donald G Wagner.....		2,300
Cerini, Jamieson, Salmon, Watson, Brown & Souaid.....		200
Andre Bibeau.....		100
Imperial Adjusting Office.....		359
Settlement of a claim for damages caused to a helicopter as a result of a collision with another commercial aircraft at Whitehorse YT May 29, 1967, charged to Vote 15.	T.B. 673047, September 13, 1967.....	1,152
Coast Range Airways Ltd.....		
Settlement of a claim for costs and damages arising from a motor car accident and pedestrian H Cardinal at Lac La Biche Alta December 24, 1966, charged to Vote 15.	P.C.1966-9/707, April 21, 1966.....	1,275
Cooke & Shandling, In trust.....		
Settlement of a claim for special and general damages arising from a motor car accident at Upper Nappan NS September 24, 1965, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Margaret Ruth Doncaster.....		2,500
Isaac Steeves, Administrator of the Estate of Cram Steeves, deceased and Isaac Steeves and Nina Steeves.....		1,500

Settlement of a claim for special and general damages arising from a motor car accident at Saskatoon Sask October 16, 1966, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Tena Friesen and Henry J Friesen		973
Saskatchewan Government Insurance Office		711
Settlement of a claim for special damages arising from a motor car accident at Qualicum Beach BC July 22, 1967, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Richard Holbech		988
Guardian Insurance Co of Canada		362
Jeffrey Wing		129
Stanstead & Sherbrooke Insurance Company		190
Settlement of a claim for special and general damages arising from a motor car accident and pedestrian W D Campbell at Wetaskiwin Sask September 23, 1966, charged to Vote 15.		
MacNaughton & Adilman, In trust	P.C. 1966-9/707, April 21, 1966.....	3,485
Settlement of a claim for special and general damages arising from a motor car accident at Surrey BC November 6, 1966, charged to Vote 15.		
McQuarrie Hunter Fisher & Co	P.C. 1966-9/707, April 21, 1966.....	1,715
Settlement of a claim for costs arising from a motor car accident at Coquitlam BC July 7, 1967, charged to Vote 15.	P.C. 1966-9/707, April 21, 1966	
Vernon Swanson		106
State Farm Mutual Automobile Insurance Company		1,271
Sundry claims, each under \$1,000 (247)		44,441
		72,531
Total		\$ 74,138

REVENUES

CORRECTIONAL SERVICES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments	366,630 41	261,522 50
B Privileges, licences and permits	47,491 23	52,915 91
C Proceeds from sales	326,357 25	428,668 94
D Services and service fees	7,554 71	8,404 43
E Refunds of previous years' expenditure	29,721 02	28,206 54
F Miscellaneous	9,850 99	6,329 49
Total	\$ 787,605 61	\$ 786,047 81

Details

Non-Tax Revenue—	
A Return on investments: Profit transferred from industrial and stores account—Penitentiaries (manufactured products) \$351,623; livestock and canning supplies stores account \$15,008.	366,631
B Privileges, licences and permits: Rentals from employees	47,491
C Proceeds from sales: Farm produce \$316,739; manufactured products \$9,618.	326,357
Sales of farm produce consisted of \$316,739 charged to Vote 5 Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries.	
D Services and service fees: Trucking charges to other institutions of \$7,453; sundries \$102.	7,555
E Refunds of previous years' expenditure	29,721
F Miscellaneous: Fines \$528; commission on provincial sales tax collections \$228; sundries \$9,095. .	9,851
	\$ 787,606

A distribution of revenue receipts by penitentiaries is shown following Vote 10.

Certified correct.

A. J. MACLEOD,
Commissioner of Penitentiaries.

ROYAL CANADIAN MOUNTED POLICE
Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	74,553 74	10,494 49
B Privileges, licences and permits.....	479 00	884 00
C Refunds of previous years' expenditure.....	445,319 80	144,942 12
D Miscellaneous.....	227,035 79	524,320 10
Total.....	\$ 747,388 33	\$ 680,640 71

Details

Non-Tax Revenue—		
A Return on investments:		
Net profit on the operation of the R C M Police working capital advance...	22,587	
Net profit on R C M Police messes operations account.....	51,603	
Interest on loans.....	340	
Profit on foreign exchange transactions.....	23	
		74,553 479
B Privileges, licences and permits: Rentals.....		
C Refunds of previous years' expenditure:		
Proceeds received from oil companies on return of empty oil and gas containers.....	16,834	
Repayment by provinces for various investigations.....	195,388	
Repayment for services rendered other departments.....	27,484	
Repayment for repairs to police cars.....	24,592	
Refund of provincial gasoline tax.....	160,050	
Sundries.....	20,972	
		445,320
D Miscellaneous:		
Officers' pension contributions.....	111,471	
Purchases of discharge.....	46,672	
Net value of accounts receivable, inventory and cash on hand in the R C M Police messes which became a first charge to the Working Capital Advance established for the operation of those messes.....	65,981	
Sundries.....	2,912	
		227,036
Total.....		\$ 747,388

Certified correct.

M. F. A. LINDSAY

Commissioner, Royal Canadian Mounted Police.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
CORRECTIONAL SERVICES		
Current year—		
Collectible—		
Inter-departmental.....	113,678	123,500
Other.....	52,502	57,363
Uncollectible.....		556
	166,180	181,419
Previous years—		
Collectible—		
Inter-departmental.....		
Other.....	7,691	530
	173,871	181,949

DEPARTMENT OF SOLICITOR GENERAL

38-23

	1968	1967
ROYAL CANADIAN MOUNTED POLICE		
Current year—		
Collectible—		
Inter-departmental.....	210	2,167
Other.....	433,366	1,898,370
Uncollectible.....	827	3,822
	434,403	1,904,359
Previous years—		
Collectible.....	16,027	16,123
Uncollectible.....	18,292	14,792
	468,722	1,935,274
	\$ 739,284	\$ 2,117,223

During the year, 24 items amounting to \$3,783 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended.

Appendix 1

CANTEEN WORKING CAPITAL ADVANCE—PENITENTIARIES

Statement of Operations for the year ended March 31, 1968

(with comparative figures for the preceding year)

	1968	1967
Sales.....	513,376	456,690
Cost of goods sold—		
Inventory, March 31, 1967.....	28,046	29,934
Purchases 1967-68.....	514,078	445,394
	542,124	
Deduct:		
Inventory, March 31, 1968.....	43,302	28,046
Undistributed profits.....	7	2,898
	43,309	
	498,815	444,384
Profit—distributed to:		
Inmates welfare fund.....	\$ 14,561	\$ 12,306

Appendix 2

INDUSTRIAL AND STORES ACCOUNT—PENITENTIARIES

Summary of Transactions for the Year Ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance as at March 31, 1967.....	782,947	878,165
Purchases 1967-68.....	1,094,895	1,038,672
	<u>\$ 1,877,842</u>	<u>\$ 1,916,837</u>
Sales 1967-68.....	1,171,234	1,133,890
Accounts receivable.....	51,343	66,680
Surplus items turned over to Crown Assets Disposal Corporation.....	8,620	7,622
	<u>1,231,197</u>	<u>1,208,192</u>
Inventory March 31, 1968.....	646,290	707,947
	<u>1,877,487</u>	<u>1,916,139</u>
Inventory shortage.....	355	698
	<u>\$ 1,877,842</u>	<u>\$ 1,916,837</u>
Balance as at March 31, 1968		
Inventory.....	646,290	707,947
Accounts receivable.....	51,343	66,680
Surplus items turned over to Crown Assets Disposal Corporation.....	8,620	7,622
	<u>706,253</u>	<u>782,249</u>
Inventory shortage.....	355	698
	<u>\$ 706,608</u>	<u>\$ 782,947</u>

Appendix 3

LIVESTOCK AND CANNING SUPPLIES STORES ACCOUNT—PENITENTIARIES

Statement of operations for year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance as at March 31, 1967.....	131,344	94,291
Purchases 1967-68.....	243,466	246,920
	<u>\$ 374,810</u>	<u>\$ 341,211</u>
Sales 1967-68.....	238,823	209,867
Inventory March 31, 1968.....	133,315	130,941
Accounts receivable.....	2,536	
	<u>135,851</u>	<u>403</u>
Inventory shortage.....	136	
	<u>\$ 374,810</u>	<u>\$ 341,211</u>

Balance as at March 31, 1968

		<u>1968</u>	<u>1967</u>
Inventory.....	133,315		130,941
Accounts receivable.....	2,536		
		135,851	
Inventory shortage.....		136	403
		<u>\$ 135,987</u>	<u>\$ 131,344</u>

Appendix 4

ROYAL CANADIAN MOUNTED POLICE DEPARTMENTAL
WORKING CAPITAL ADVANCE

R C M POLICE CLOTH ACCOUNT

Balance Sheet as at March 31, 1968

(with comparative figures as at March 31, 1967)

	<u>1968</u>	<u>1967</u>		<u>1968</u>	<u>1967</u>
ASSETS			LIABILITIES		
Accounts receivable.....	2,540	388	Accounts payable.....	4,091	3,296
Inventory.....	390,763	427,443	Profit.....	22,587	10,252
			Working capital advance....	366,625	414,283
	<u>\$ 393,303</u>	<u>\$ 427,831</u>		<u>\$ 393,303</u>	<u>\$ 427,831</u>

Statement of Working Capital Advance for the year ended March 31, 1968
(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Balance, inventory, April 1, 1967.....	427,443	278,997
Increase or decrease (—) in inventory during the year.....	—36,680	148,446
Net profit for the year.....	22,587	10,252
	<u>413,350</u>	<u>437,695</u>
Net profit credited to Non-Tax Revenue.....	22,587	10,252
Balance, inventory, March 31, 1968.....	<u>\$ 390,763</u>	<u>\$ 427,443</u>

Statement of Profit and Loss for the year ended March 31, 1968
(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Sales.....	626,392	351,246
Cost of sales—		
Inventory, April 1, 1967.....	427,443	278,997
Purchases.....	567,125	489,440
	<u>994,568</u>	<u>768,437</u>

		1968	1967
Less: Obsolete items to be written off.....	158		158
Inventory, March 31, 1968.....	390,605		427,285
		390,763	427,443
		603,805	340,994
Net profit for the year.....		\$ 22,587	\$ 10,252

Appendix 5

ROYAL CANADIAN MOUNTED POLICE DEPARTMENTAL
WORKING CAPITAL ADVANCE

R C M POLICE MESSES OPERATIONS ACCOUNT

Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES	
Cash on hand and in bank.....	47,573	Accounts payable.....	38,723
Accounts receivable.....	11,129	Working capital advance.....	38,059
Inventory.....	18,080		
	\$ 76,782		\$ 76,782

Statement of Working Capital Advance for the year ended March 31, 1968

Transfer of assets as an opening charge to the account.....	65,981
Decrease in the advance during the year.....	-27,922
Net profit for the year.....	51,603
	89,662
Net profit credited to Non-Tax Revenue.....	-51,603
Balance, March 31, 1968.....	\$ 38,059

NOTE.—The debit balance in this account at any time not to exceed \$80,000.

Statement of Profit and Loss for the year ended March 31, 1968

Sales.....	517,479
Cost of sales—	
Inventory April 1, 1967.....	17,860
Purchases.....	466,096
	483,956
Less: Inventory March 31, 1968.....	18,080
	465,876
Net profit for the year.....	\$ 51,603

Appendix 6

ROYAL CANADIAN MOUNTED POLICE
SUPERANNUATION ACCOUNT

Statement of operations for the year ended March 31, 1968

	<u>Debit</u>	<u>Credit</u>
Balance as at March 31, 1967.....		85,081,315
RECEIPTS		
Contributions from personnel (current and arrears).....		2,700,528
Contributions by the Province of Newfoundland (Provincial Force absorbed).....		17,171
Transfer from other pension funds.....		31,980
Contributions by the Government (Statutory).....		4,201,330
Actuarial liability adjustment.....		10,147,000
Interest.....		3,534,722
DISBURSEMENTS		
Annuities and allowances payments.....	778,415	
Cash termination allowances payments and return of contributions.....	203,066	
Transfer to other pension funds.....	7,510	
Refunds to contributors.....	943	
	989,934	105,714,046
Balance as at March 31, 1968.....	104,724,112	
	<u>\$105,714,046</u>	<u>\$105,714,046</u>

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF TRADE AND COMMERCE

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Details of

EXPENDITURES AND REVENUES

■

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DEPARTMENT OF TRADE AND COMMERCE

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
39· 2	Stat.	Minister of Trade and Commerce—Salary and motor car allowance.....	16,966 68	16,966 68	16,999 92
GENERAL ADMINISTRATION					
39· 2	1	Departmental administration.....	8,429,501 00	8,224,810 33	6,855,988 93
39· 4	5	Trade Commissioner Service—Administration, operation and maintenance.	10,832,100 00	10,247,922 35	9,040,477 02
39· 7	Stat.	Pensions to former locally engaged employees of offices abroad.....	1,046 35	1,046 35	1,278 73
39· 7	10	Canadian Government Exhibition Commission	5,541,500 00	5,415,266 28	4,258,185 74
39· 7	15	Canadian Government Travel Bureau.....	9,991,000 00	9,976,533 23	10,004,356 62
39· 8	Stat.	Refunds of amounts credited to revenue in previous years.....	10,329 55	10,329 55	27,741 00
			34,805,476 90	33,876,908 09	30,188,028 04
STANDARDS BRANCH					
39· 8	20	Administration and operation.....	4,323,200 00	4,246,208 55	3,913,077 98
1967 WORLD EXHIBITION					
39· 9	29	Canadian Government participation in the 1967 World Exhibition, Montreal.....	7,011,340 00	6,991,940 67	8,411,461 03
SPECIAL					
39· 9	32	Grant to the Pacific National Exhibition.....	1,441,243 00	1,441,243 00	558,756 85
39· 9	35	Payments to the Canadian Wheat Board.....	15,000,000 00	2,649,235 98	
39·10	Stat.	Payments of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	32,161,578 60	32,161,578 60	30,421,641 61
			48,602,821 60	36,252,057 58	30,980,398 46
		Total.....	\$ 94,759,805 18	\$ 81,383,081 57	\$ 73,509,965 43

Salary of Minister, Hon R Winters, Salaries Act, c. 243, R.S., as amended.....	(1) \$	14,967
Motor car allowance to Minister, c. 249, R.S., as amended.....	(1) \$	2,000

Hon R Winters received travelling expenses of \$30,041 charged to Vote 1.

GENERAL ADMINISTRATION

Vote 1 Departmental administration including fees for membership in the international organizations listed in the details of the estimates.....	8,429,500
Vote 1c To extend the purposes of Vote 1 of the main estimates for 1967-68 to include the grant detailed in these estimates.....	1
	8,429,501
Expenditures.....	\$ 8,224,811

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 5,461,600	5,366,600	5,361,849
	Allowances.....	(2) 34,300	64,300	50,421
A	Professional and special services.....	(4) 81,500	121,500	99,225
	Travelling expenses.....	(5) 448,200	578,200	533,403
	Freight, express and cartage.....	(6) 12,300	12,300	10,588
	Postage.....	(7) 32,400	32,400	29,520
	Telephones and telegrams.....	(8) 139,200	184,200	183,149
	Publication of <i>Foreign Trade and Commerce Exterieur</i>	(9) 83,800	83,800	77,266
	Other publications.....	(9) 626,900	344,896	278,612
	Advertising, films and displays.....	(10) 511,500	634,504	634,504
	Office stationery, supplies and equipment.....	(11) 189,700	289,700	276,445
	<i>Canadian Trade Index</i>	(12) 20,000	20,000	20,000
	International Wheat Council fee.....	(20) 29,700	24,720	24,712
	International Cotton Advisory Committee fee.....	(20) 4,000	4,250	4,173
	International Tin Council fee.....	(20) 5,200	5,500	5,400
	International Rubber Study Group fee.....	(20) 2,300	2,300	2,276
	International Sugar Agreement fee.....	(20) 12,400	10,280	10,276
	International Customs Tariffs Bureau fee.....	(20) 13,000	13,100	13,060
	International Lead and Zinc Study Group fee.....	(20) 4,600	3,800	3,784
	International Cocoa Conference fee.....	(20) 1,001	1,001	
	International Coffee Study Group fee.....	(20) 17,000	13,250	13,241
	Grant to the Association Internationale des Etudiants en Sciences Economiques et Commerciales.....	(20) 5,000	5,000	5,000
B	Trade promotion at home and abroad.....	(22) 690,900	610,900	585,138
	Sundries.....	(22) 3,000	3,000	2,769
		\$ 8,429,501	\$ 8,429,501	\$ 8,224,811

Jean-Charles Cantin, Parliamentary Secretary, received travelling expenses of \$1,855.

A Payments by services with individual payments of \$2,000 or over were:

Protection services \$41,884—Canadian Corps of Commissionaires Ottawa \$41,884.

Other business services \$10,768—Dun and Bradstreet Montreal \$7,155.

Miscellaneous services \$46,573.

B Travelling expenses of \$1,000 or over were paid to the following delegates of various trade missions who served without remuneration: T Adamson Newcastle-upon-Tyne Scotland \$1,209, A H Arbabi Iran \$1,830, G C Arya India \$2,172, O Ayaviri Amurrio Bolivia \$1,145, R Azevedo Brazil \$1,038, A Bacha Algeria \$1,018, P G Barde India \$2,172, M J Bates London England \$1,227, F S Batty Dar Es Salaam Tanzania \$1,921, U Bellelli Rome Italy \$1,199, H Bennett London England \$1,101, H Bianchini Milan Italy \$3,095, M Blankstein Winnipeg \$2,225, S Bond London England \$1,112, T I Bonetta Barnstable England \$1,078, U Boscheiti Milan Italy \$2,835, I Bozin Yugoslavia \$1,293, J S Brockman Capetown South Africa \$1,240, A Broggiato Rome Italy \$1,183, A V Butler Cardiff Wales \$1,073, H B Cavalcanti Brazil \$1,183, R M Chilcott Loughton England \$1,227, L G Chubb Middle Aston England \$1,087, W R Clifford London England \$1,227, D G Coburn Hamilton Ont \$1,126, J Cox Dublin Ireland \$1,191, P Coyne Wilkes Barre Pa USA \$3,736, S Datta India \$2,172, Col A R A L De Andrade Brazil \$1,025, S De Lara Campos Brazil \$1,038, Col De Santanna Brazil \$1,023, F L De Souza Diaz Brazil \$1,156, J De Vivero Planas Peru \$1,039, P Dias De Souza Rio de Janeiro Brazil \$1,039, Q Duboc Boston Mass USA \$2,426, A Dular Yugoslavia \$1,064, J M Espinosa Madrid Spain \$1,068, L K Evans Glasgow Scotland \$1,101, L Farin Halifax \$2,391, R Fernandez Chile \$1,245, R A Findlay Calgary Alta \$1,405, A Fiorini Peru \$1,058, F B Fish Norwick Scotland \$1,134, Dr T Fukumoto Japan \$1,888, R Gallagher Melbourne Australia \$1,362, C Galle Capetown South Africa \$1,241, F A Galvad Brazil \$1,180, A Gantes Chile \$1,257, W Gawtwall Dublin Ireland \$1,179, M Ghazal Lebanon \$1,519, J Gilchrist Toronto \$2,173, F Gosi Milan Italy \$3,095, R E Groves London England \$1,178, G Guerette Drummondville Que \$2,264, G G Halpin Ireland \$1,168, V Hamnett Harlow England \$1,224, M Han Rosenblum Chile \$1,245, E Heine Wellington New Zealand \$2,057, E Heinonen Argentina \$1,259, F M Hill Newcastle-upon-Tyne Scotland \$1,178, R J Hinksman Kent England \$1,227, A Howarth Wellington New Zealand \$2,058, E O Hubball Birmingham England \$1,179, C J Hunlun Johannesburg South Africa \$1,240, A W Hyde Sykes Thornliebank Scotland \$1,227, Dr Jose De La Jara Yurita Peru \$1,096, T Kawai Tokyo Japan \$1,472, S Krbavac Yugoslavia \$1,522, W Kroft Winnipeg \$1,223, H Kuroiwa Japan \$1,888, J M Leal Brazil \$1,234, P Lewis Peru \$1,039, H J Lingenvelder Capetown South Africa \$1,241, F H Loh Singapore Singapore \$2,231, Dr Lum Yum Foo Kuala Lumpur Malaysia \$2,157, E Lyons East Molesey England \$1,095, W Macken Melbourne Australia \$1,362, F Mahmoudian Iran \$2,819, S J Marais Johannesburg South Africa \$1,722, J H Maudsley Birmingham England \$1,100, R W Maydwell London England \$1,068, R E McKenzie Regina \$1,330, I McKone Dublin Ireland \$1,194, L McLean Adelaide Australia \$1,411, P McSweeney Dublin Ireland \$1,191, Brig L A M Mendes Brazil \$1,027, S Mitsubishi Japan \$5,154, M Nakanishi Japan \$2,079, B E Niles Manila Philippines \$2,152, P O'Callaghan Limerick Ireland \$1,001, P G O'Daly Dublin Ireland \$1,053, J Ortega Costa Madrid Spain \$1,086, T Pochanart Bangkok Thailand \$2,244, V Popesco Rumania \$1,317, L A Quartey Accra Ghana \$1,552, T Randall Dublin Ireland, \$1,517, C B Read Purfleet England \$1,087, H Richardson London England \$1,067, J C Robb London England \$1,227, G C Rogers London England \$1,056, Capt Sabaek Brazil \$1,041, M Saito Japan \$1,888, L L Samuel Ajax Ont

\$2,173, B Sawkins Melbourne Australia \$2,215, W Schick Berne Switzerland \$6,295, D H A Scholey Nairobi Kenya \$2,121, E Seddon Manchester England \$1,056, M L Settler Winnipeg \$1,276, H Shaweesh Jordan \$1,643, D J T Shentall Daybrook England \$1,227, R Shima Japan \$1,888, F H Siemonsen Kingston Ont \$1,018, I V Silgailis Toronto \$1,205, R A Simpson Wellington New Zealand \$2,094, G F Smith London England \$1,224, T Somolc Rio de Janeiro Brazil \$1,038, S Spencer Soanes Don Mills Ont \$1,085, F J Stork Kitchener Ont \$1,086, E B Taylor Liverpool England \$1,101, J W Turner Swansea England \$1,085, D Vasilescu Rumania \$1,317, A Veart Wellington New Zealand \$2,028, J Vozel Komus Yugoslavia \$1,996, J Walker Melbourne Australia \$1,362, R Ward London England \$1,274, R Warman Brisbane Australia \$1,310, W Weinstein Toronto \$1,380, W F West North Leeds England \$1,127, M O Williams Glenrothes Scotland \$1,042, N Wilson Belleville Ont \$2,195, A W Woodford Wellington New Zealand \$2,031, R Wright Toronto \$1,205, K Yokichi Japan \$1,472, F U K Young Liverpool England \$1,087.

Vote 5 Trade Commissioner Service—Administration, operation and maintenance..... 10,832,100
Expenditures.....\$ 10,247,922

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Damage to automobile as a result of mob violence in Beirut Lebanon, June 7, 1967.		
P W Aubin.....	T B 674722 Nov 23, 1967.....	454
Expenses incurred while undergoing medical treatment at Plombieres Vosges France.		
Estate of the late O Bregent.....	T B 669663 August 2, 1967.....	335
Payment of separation gratuity—locally engaged employee, Rio de Janeiro Brazil.		
Dr A B Carneiro.....	T B 662269 June 1, 1967.....	21,338
Payment of medical expenses incurred while in Caracas in excess of those reimbursable by the public service group surgical-medical plan.		
J R Caux.....	T B 673983 Nov 16, 1967.....	833
Travelling expenses incurred by his wife in returning to Canada due to illness of son.		
C R Gallow.....	T B 672705 Oct 26, 1967.....	1,185
Damage to household effects on transfer from Lebanon to Detroit U S A.		
V G Lotto.....	T B 674290 Feb 8, 1968.....	190
Damage to household effects on transfer from Portugal to Canada.		
T J Monty.....	T B 669109 Oct 5, 1967.....	766
Travelling expenses incurred in returning to Canada due to illness of his wife.		
E E Price.....	T B 673167 Oct 5, 1967.....	636
Damage to household effects on transfer from Australia to Canada.		
R L Richardson.....	T B 669044 Sept 28, 1967.....	327
Damage to household effects on transfer from Uruguay to Canada.		
B S Shapiro.....	T B 676789 Feb 29, 1968.....	343
Damage to household effects on transfer from Austria to Canada.		
R K Thomson.....	T B 665271 Jan 3, 1968.....	446
		\$ 26,853

Administration and operation			
	Estimates	Allotments	Expenditures
Salaries.....	(1) 5,562,100	5,562,100	5,257,220
Allowances.....	(2) 2,310,000	2,183,700	2,031,629
A Professional and special services.....	(4) 80,000	105,000	95,626
Removal and home leave expenses.....	(5) 530,000	595,000	556,055
Other travelling expenses.....	(5) 564,000	534,000	510,624
Freight, express and cartage.....	(6) 80,000	88,000	84,186
Postage.....	(7) 95,000	95,000	94,968
Telephones and telegrams.....	(8) 180,000	180,000	179,862
Office stationery, supplies, equipment and furnishings.....	(11) 280,000	310,000	307,829
Materials and supplies.....	(12) 15,000	15,000	13,169

DEPARTMENT OF TRADE AND COMMERCE

39.5

		Estimates	Allotments	Expenditures
Repairs and upkeep of offices and residences abroad.....	(14)	115,000	147,000	146,975
Rental of offices abroad.....	(15)	580,000	570,000	569,975
Repairs and upkeep of equipment.....	(17)	25,000	25,000	16,310
Municipal or public utility services.....	(19)	53,000	53,000	49,743
Special benefits for personal services.....	(21)	80,000	70,000	52,600
Compensation to Trade Commissioners for loss or damage to furniture and effects.....	(22)	4,000	4,000	1,629
Sundries.....	(22)	26,000	26,000	15,244
		<u>\$ 10,579,100</u>	<u>\$ 10,562,800</u>	<u>\$ 9,983,644</u>

A Payments by services with individual payments of \$2,000 or over were:

Casual labour abroad (clerical and janitorial) \$34,280.*Credit reports* \$12,833.*Engineering services* \$1,235.*Health services* \$3,567.*Legal services* \$2,649.*Protection services* \$1,761.*Miscellaneous* \$39,301.*Construction or acquisition of buildings, land, equipment and furnishings*

		Estimates	Allotments	Expenditures
A Construction or acquisition of buildings and land.....	(13)	100,000	115,000	113,982
Acquisition of equipment, furniture and furnishings for residences abroad.....	(16)	125,000	125,000	123,470
Acquisition of motor vehicles.....	(16)	28,000	29,300	26,826
		<u>\$ 253,000</u>	<u>\$ 269,300</u>	<u>\$ 264,278</u>

A Expenditures consisted of: purchase of a house, Cleveland Ohio U S A \$54,857; purchase of a house, Dallas Texas U S A \$59,125.

Total Vote 5..... \$ 10,832,100 \$ 10,832,100 \$ 10,247,922

A distribution of expenditures by offices follows:

	Civil salaries and wages	Civilian allowances	Other operational expenses	Total operational expenses	Capital items	Total
Canada, Head Office Ottawa.	995,383	9,935	650,433	1,655,751		1,655,751
Argentina, Buenos Aires.....	49,751	16,440	38,255	104,446	13,658	118,104
Australia:						
Canberra.....	18,176	22,706	18,454	59,336	1,389	60,725
Melbourne.....	68,335	25,320	37,693	131,348	1,613	132,961
Sydney.....	73,199	24,190	54,933	152,322	3,213	155,535
Austria, Vienna.....	50,655	35,076	35,659	121,390	1,497	122,887
Belgium, Brussels.....	102,259	55,360	40,266	197,885	12,483	210,368
Brazil:						
Rio de Janeiro.....	82,174	24,443	63,984	170,601	9,505	180,106
Sao Paulo.....	44,845	20,665	24,545	90,055	3,677	93,732
Ceylon, Colombo.....	6,458		709	7,167		7,167
Chile, Santiago.....	52,886	23,922	19,427	96,235	473	96,708
Colombia, Bogota.....	32,584	17,647	11,585	61,816	208	62,024
Cuba, Havana.....	8,497		29	8,526		8,526
Denmark, Copenhagen.....	45,643	29,075	22,874	97,592	118	97,710
Dominican Republic, Santo Domingo.....	30,606	16,188	7,807	54,601		54,601
Eire, Dublin.....	25,986	14,373	5,738	46,097		46,097
France, Paris.....	152,998	89,566	46,810	289,374	1,430	290,804
Germany:						
Bonn.....	82,975	37,485	43,724	164,184	3,646	167,830
Dusseldorf.....	77,127	17,003	30,599	124,729	77	124,806
Hamburg.....	76,486	16,203	50,962	143,651	3,060	146,711
Ghana, Accra.....	28,761	26,622	23,240	78,623	10,286	88,909

PUBLIC ACCOUNTS, 1967-68

	Civil salaries and wages	Civilian allowances	Other operational expenses	Total operational expenses	Capital items	Total
Greece, Athens.....	67,155	30,689	24,237	122,081	449	122,530
Guatemala, Guatemala City..	66,352	33,942	20,957	121,251	281	121,532
Hong Kong.....	92,930	41,264	66,211	200,405	3,793	204,198
India:						
Bombay.....	202		6	208		208
New Delhi.....	42,739	28,855	29,535	101,129	8,679	109,808
Iran, Tehran.....	23,434	173	12,764	36,371		36,371
Israel, Tel Aviv.....	35,266	19,841	22,720	77,827	766	78,593
Italy:						
Milan.....	87,254	26,328	38,250	151,832	353	152,185
Rome.....	96,924	56,461	19,620	173,005	385	173,390
Japan, Tokyo.....	106,014	86,450	45,058	237,522	4,122	241,644
Kenya, Nairobi.....	33,696	26,263	15,580	75,539	4,096	79,635
Lebanon, Beirut.....	58,752	37,584	25,650	121,986	8,330	130,316
Malaysia, Kuala Lumpur....	11,621	13,216	17,519	42,356		42,356
Mexico, Mexico City.....	79,393	32,047	17,009	128,449	215	128,664
Netherlands, The Hague....	67,602	31,852	30,838	130,292	1,583	131,875
New Zealand, Wellington....	34,538	14,020	19,820	68,378	2,278	70,656
Nigeria, Lagos.....	29,043	20,338	24,096	73,477	1,866	75,343
Norway, Oslo.....	38,502	16,583	7,308	62,393	358	62,751
Pakistan:						
Karachi.....	9,948	598	11,986	22,532		22,532
Rawalpindi.....	35,023	27,378	26,389	88,790	1,352	90,142
Peru, Lima.....	46,556	24,733	19,670	90,959	824	91,783
Philippines, Manila.....	68,064	17,095	34,278	119,437	646	120,083
Portugal, Lisbon.....	35,637	12,374	22,806	70,817	40	70,857
Singapore.....	48,671	24,468	41,608	114,747	4,478	119,225
Spain, Madrid.....	45,877	21,169	10,935	77,981		77,981
Sweden, Stockholm.....	56,176	16,202	32,480	104,858	827	105,685
Switzerland:						
Berne.....	71,210	37,639	16,257	125,106	41	125,147
Geneva.....	18,768	335	25	19,128		19,128
Union of South Africa:						
Cape Town.....	52,293	11,864	14,555	78,712		78,712
Johannesburg.....	68,615	23,753	40,833	133,201	3,869	137,070
Union of Soviet Socialist Republics, Moscow.....	42,604	30,886	11,808	85,298	5,904	91,202
United Arab Republic, Cairo.	6,543		1,495	8,038		8,038
United Kingdom:						
Belfast.....	5,559		2,374	7,933		7,933
Glasgow.....	26,535	12,592	23,757	62,884	216	63,100
Liverpool.....	34,198	13,909	13,983	62,090	461	62,551
London.....	241,198	144,231	53,227	438,656	4,638	443,294
United States of America:						
Boston.....	101,816	35,091	49,363	186,270		186,270
Chicago.....	150,821	57,365	84,069	292,255		292,255
Cleveland.....	78,656	35,473	47,317	161,446	62,677	224,123
Dallas.....	27,717	13,923	50,541	92,181	62,836	155,017
Detroit.....	137,361	44,202	67,958	249,521		249,521
Los Angeles.....	74,016	37,691	27,540	139,247		139,247
New Orleans.....	53,467	18,821	25,375	97,663		97,663
New York.....	172,535	80,136	84,513	337,184		337,184
Philadelphia.....	86,365	39,080	35,705	161,150		161,150
San Francisco.....	53,672	24,283	58,155	136,110		136,110
Seattle.....	16,102	5,377	1,388	22,867		22,867
Washington.....	99,233	76,601	17,671	193,505		193,505
Uruguay, Montevideo.....	8,403	4,714	3,332	16,449		16,449
Venezuela, Caracas.....	74,290	28,111	19,204	121,605		121,605
The West Indies:						
Kingston.....	51,546	14,701	41,740	107,987	1,865	109,852
Port of Spain.....	64,556	20,093	26,668	111,317	6,852	118,169
Yugoslavia, Belgrade.....	15,988	38,616	10,886	65,490	2,865	68,355
	\$ 5,257,220	\$ 2,031,629	\$ 2,694,795	\$ 9,983,644	\$ 264,278	\$ 10,247,922

DEPARTMENT OF TRADE AND COMMERCE

39·7

Trade Commissioner Service—Pensions to former locally engaged employees of offices abroad.....	(21)	\$ 1,046
Thomas Davis, West Indies (Jamaican £258) Vote 413, Appropriation Act, No. 5, 1958.....		746
Clair Roquier, France, Vote 412, Appropriation Act, No. 5, 1958.....		300
		\$ 1,046

Vote 10 Canadian Government Exhibition Commission.....	5,258,000
Vote 10c.....	268,800
Transfer from Treasury Board Vote 5 contingencies.....	14,700
	5,541,500
Expenditures.....	\$ 5,415,266

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 839,000			
Transfer from Treasury Board Vote 5 contingencies..	12,500			
Allowances.....	\$ 22,800	(1) 851,500	866,500	866,150
Transfer from Treasury Board Vote 5 contingencies..	2,200			
Professional and special services.....	(2) 25,000	32,250	31,232	
Travelling expenses.....	(4) 6,000	7,655	7,654	
Freight, express and cartage.....	(5) 15,000	35,250	30,479	
Postage.....	(6) 4,000	4,000	3,299	
Telephones and telegrams.....	(7) 800	800	575	
Participation in exhibitions and displays.....	(8) 15,000	25,000	23,184	
Office stationery, supplies and equipment.....	(10) 4,499,800	4,288,295	4,208,616	
Materials and supplies.....	(11) 39,600	143,600	132,938	
Repairs and upkeep of buildings.....	(12) 20,000	34,000	33,983	
Land rent.....	(14) 5,000	3,000	1,236	
Acquisition of equipment.....	(15) 3,800	3,800	3,492	
Repairs and upkeep of equipment.....	(16) 30,000	72,800	49,638	
Building taxes.....	(17) 2,500	4,000	3,415	
Municipal or public utility services.....	(19) 8,500	6,000	5,982	
Unemployment insurance contributions.....	(19) 2,500	1,550	1,546	
Sundries.....	(21) 9,500	9,500	8,868	
	(22) 3,000	3,500	2,979	
		\$ 5,541,500	\$ 5,541,500	\$ 5,415,266

Vote 15 Canadian Government Travel Bureau—To assist in promoting the tourist business in Canada including a grant of \$55,000 to the Canadian Tourist Association.....	9,991,000
Expenditures.....	\$ 9,976,533

Expenditures included an ex-gratia payment of \$100 or over as follows:

<u>Particulars and payee</u>		<u>Authority</u>	<u>Amount</u>
Expenses incurred due to cancellation of posting.			
B L Carbonetto.....		T B 663058 Dec 22, 1966	\$ 157
		<u>Estimates</u>	<u>Allotments</u>
			<u>Expenditures</u>
	Salaries and wages..... (1)	1,763,000	1,870,000
	Living and rental allowances..... (2)	415,000	495,000
	Professional and special services..... (4)	416,000	322,000
	Travelling and removal expenses..... (5)	195,000	215,000

		Estimates	Allotments	Expenditures
	Freight, express and cartage.....	(6) 135,000	255,000	254,995
	Postage.....	(7) 130,000	195,000	193,479
	Telephones and telegrams.....	(8) 37,000	85,000	83,299
B	Publication of departmental reports and other material.....	(9) 1,624,000	1,439,127	1,438,857
	Exhibits, advertising, films, broadcasting and displays.....	(10) 589,000	524,000	523,849
C	Advertising in foreign newspapers, magazines and other media.....	(10) 3,099,000	2,806,000	2,805,314
	Federal-provincial inter-provincial advertising program.....	(10) 250,000	246,467	246,467
	Special centennial advertising program.....	(10) 400,000	400,000	399,982
	Office stationery, supplies, equipment and furnishings.....	(11) 427,000	529,533	528,987
	Repairs and upkeep of buildings.....	(14) 130,000	223,500	223,306
	Rental of offices abroad.....	(15) 275,000	276,000	275,989
	Municipal or public utility services.....	(19) 25,000	22,000	22,000
	Membership fees.....	(20) 6,000	5,373	5,373
	Grant to Canadian Tourist Association.....	(20) 55,000	55,000	55,000
	Sundries.....	(22) 20,000	27,000	25,245
		\$ 9,991,000	\$ 9,991,000	\$ 9,976,533

A Payments by services with individual payments of \$2,000 or over were:

Legal services \$408.
Other business services \$213,580—Analytical Research Canada Toronto \$15,000, Canadian Facts Co Ltd Toronto \$12,775, Market Facts Canada Ltd Toronto \$13,000, Mutual Contracting Co Chicago U S A \$13,672, R L Polk and Co Canada Toronto \$48,562, Stanfield, Johnson and Hill Toronto \$3,950, Wellington Press Postal Services London Eng \$10,622.
Miscellaneous services \$108,004.

B Expenditures included the cost of printing the following publications: *Accommodation Guide in Canada's National Parks* \$10,624; *Adventure along Trans-Canada Highway* \$37,799; *Alaska Highway* \$19,143; *Angling Regulations in Canada* \$12,581; *Campgrounds along 1967* \$29,189; *Canada Border Crossing Info* \$66,211; *Canada Events 1967* \$79,095; *Canada Haven from Hay Fever* \$4,314; *Canada in Winter Time* \$5,531; *Canada National Parks* \$28,349; *Canada Natural Wonders* \$11,632; *Canada Road to Yukon Adventure* \$1,000; *Canada's Vacation Weather* \$6,171; *Canadees Vakanties 1967* \$1,039; *Canadian Cuisine* \$22,888; *Canadian Holiday* \$2,027; *Canadian Package Tours* \$1,378; *Come to Canada* \$97,733; *Events in Canada 1967* \$3,356; *Ferries, Bridges, Boat Tours* \$15,600; *Hay Fever booklet* \$1,250; *Highway Map of Canada* \$126,520; *Honeymoon in Canada* \$8,320; *Hunting in Canada* \$7,597; *Invitation to Canada* \$174,570; *Les Parcs Nationaux du Canada* \$2,720; *National Park East* \$41,892; *National Park West* \$43,961; *Natural Wonders in Canada* \$7,021; *Pauschalreisen* \$3,920; *Something Different in Canada* \$32,540; *So You're Going to Canada* \$56,022; *Summer Courses in Canada* \$11,850; *Trans-Canada Road Report 1967* \$14,987; *Travel along Trans-Canada Highway* \$7,000; *Trout and Rainbow Head Trout* \$3,937; *Where to Fish in Canada* \$2,340; *100 Golden Tours* \$222,654.

C Expenditures included payments to: Canadian Facts Co Ltd Toronto \$35,982; MacLaren Advertising Limited Toronto \$1,078,753; Ronalds-Reynolds and Co Toronto \$928,940; Stanfield Johnson and Hill Ltd Toronto \$349,980.

Refunds of amounts credited to revenue in previous years, Financial Administration Act c. 116, R.S., as amended.....	(22)	\$ 10,330
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STANDARDS BRANCH

Vote 20 Administration and operation.....	4,323,200
Expenditures.....	\$ 4,246,209

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 3,339,400	3,339,400	3,319,580
Professional and special services.....	(4) 3,000	4,000	3,517
Travelling and removal expenses.....	(5) 284,500	319,500	297,088
Freight and express.....	(6) 13,000	13,000	12,998
Cartage.....	(6) 280,000	325,000	316,823

		Estimates	Allotments	Expenditures
Postage.....	(7)	6,600	7,600	6,271
Telephones and telegrams.....	(8)	20,300	26,800	23,781
Office stationery, supplies and equipment.....	(11)	38,800	43,800	41,372
Materials and supplies.....	(12)	20,500	32,000	28,489
Acquisition of equipment.....	(16)	293,400	177,400	164,868
Repairs and upkeep of equipment.....	(17)	6,900	6,900	6,893
Short weight supervision.....	(22)	14,600	21,600	18,403
Sundries.....	(22)	2,200	6,200	6,126
		<u>\$ 4,323,200</u>	<u>\$ 4,323,200</u>	<u>\$ 4,246,209</u>

Revenue arising from the above expenditures amounted to \$2,206,392 and consisted of *Services and service fees* \$2,206,392—electricity inspection fees \$815,361, gas inspection fees \$220,961, laboratory fees \$20,156, weights and measures inspection fees \$1,149,914.

1967 WORLD EXHIBITION

Vote 29 Canadian Government participation in the 1967 World Exhibition, Montreal.....	6,750,800
Vote 29c.....	260,540
	<u>7,011,340</u>
Expenditures.....	<u>\$ 6,991,941</u>

	Estimates	Allotments	Expenditures
Construction and acquisition of buildings.....	100,000	959,946	959,946
Exhibits and displays.....	2,958,600	2,226,577	2,226,577
Advertising and publicity.....	300,200	228,874	228,874
Special events.....	1,313,400	1,193,093	1,193,092
Administrative expenses.....	469,000	389,494	370,096
Operating expenses.....	1,870,140	2,013,356	2,013,356
(10) \$	<u>7,011,340</u>	<u>\$ 7,011,340</u>	<u>\$ 6,991,941</u>

SPECIAL

Vote 32 Grant to the Pacific National Exhibition, Vancouver, towards the cost of constructing a trade fair and sports building at Exhibition Park, Vancouver, the Government of Canada's share not to exceed \$2,000,000.....	800,000
Vote 32b.....	641,243
	<u>1,441,243</u>
Expenditures.....	<u>(20) \$ 1,441,243</u>

Vote 35c Payments to the Canadian Wheat Board in the 1967-68 and 1968-69 fiscal years in accordance with terms and conditions prescribed by the Governor in Council in an aggregate amount equal to the difference between

(a) the total moneys derived from all sales of wheat made by the Canadian Wheat Board during the period from August 1, 1967 to June 30, 1968, inclusive, at prices below the prices determined by the Governor in Council to be minimum prices for wheat consistent with the minimum price set forth in the International Grains Arrangement for No. 1 Manitoba Northern Wheat, and	
(b) the total moneys that would have been received had such sales been at the said minimum prices.....	15,000,000
Expenditures.....	<u>(20) \$ 2,649,236</u>

Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act

*Payment of carrying costs of temporary wheat reserves
owned by the Canadian Wheat Board, the Temporary
Wheat Reserves Act, c. 2, 1956*

Payment..... (20) 31,418,119

The above statutory authority provides that where after July 31, 1955, the stocks of wheat of the Canadian Wheat Board exceed one hundred and seventy-eight million bushels at the commencement of a crop year, the Minister of Finance shall, out of the consolidated revenue fund, pay to the Board for each day in that crop year an amount equal to the portion of the said stocks that exceed one hundred and seventy-eight million bushels at the commencement of that crop year, multiplied by the carrying charge rate paid by the Board at the end of the immediately preceding crop year. If at the commencement of a crop year the stocks of wheat of the Board are not in excess of one hundred and seventy-eight million bushels, no payment shall be made by the Minister of Finance to the Board under this Act in respect of that or any subsequent crop year.

The stocks of wheat of the Canadian Wheat Board as at July 31, 1967 amounted to 357,569,676 bushels and, after the deduction of 178,000,000 bushels, as required by section 3 of the Act, the balance of stocks on which payment is based is 179,569,676 bushels. The total amount due the Board is \$34,979,633 which is the amount arrived at by multiplying the balance of stocks of 179,569,676 bushels by the carrying charge of .0532232221 cents per bushel per diem for the period August 1, 1967 to July 31, 1968.

The above amount represents the balance of payments for the crop year 1966-67 in the amount of \$8,098,119 and payments to March 31, 1968 for the crop year 1967-68 in the amount of \$23,320,000.

*Payments in connection with the Prairie Grain Advance
Payments Act, c. 2, 1957-58, as amended*

Payments..... (20) 743,459

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefor after default.

The above amount consisted of interest charges of \$735,618 paid under section 15(a) of the Act plus payment in respect of defaulted accounts \$12,158 less refunds in respect of defaulted accounts \$4,317. Cumulative payments to March 31, 1968, in respect of interest charges, were \$7,398,739 and in respect of defaulted accounts, were \$107,055. Refunds to March 31, 1968 in respect of defaulted accounts were \$53,128.

Total Statutory item..... \$ 32,161,578

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	16,992,567	16,689,452	14,352,068
(2) Civilian allowances.....	2,786,300	2,610,062	2,336,397
(4) Professional and special services.....	586,500	528,014	465,045
(5) Travelling and removal expenses.....	2,036,700	2,135,582	1,801,581
(6) Freight, express and cartage.....	524,300	682,889	560,337
(7) Postage.....	264,800	324,813	293,175
(8) Telephones, telegrams and other communication services.....	391,500	493,275	375,883
(9) Publication of departmental reports and other material.....	2,334,700	1,794,735	1,922,175
(10) Exhibits, advertising, films, broadcasting and displays.....	16,360,640	15,810,673	17,171,095
(11) Office stationery, supplies, equipment and furnishings.....	975,100	1,287,571	900,595
(12) Materials and supplies.....	75,500	95,641	61,969
Building and works, including land—			
(13) Construction or acquisition.....	100,000	113,982	72,706
(14) Repairs and upkeep.....	250,000	371,517	216,545
(15) Rentals.....	858,800	849,456	728,194

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Equipment—			
(16) Construction or acquisition.....	476,400	364,802	334,481
(17) Repairs and upkeep.....	34,400	26,618	26,583
(19) Municipal or public utility services.....	89,000	79,271	69,360
(20) Contributions, grants, subsidies, etc., not included elsewhere...	48,758,022	36,394,352	31,191,167
(21) Pensions, superannuation and other benefits.....	90,546	62,514	75,833
(22) All other expenditures.....	774,030	667,863	554,776
Total.....	\$ 94,759,805	\$ 81,383,082	\$ 73,509,965

**Estimated Value of Major Services Not Included
in this Department's Appropriations**

	1967-68	1966-67
Accommodations—provided by the Department of Public Works.....	1,461,600	1,264,700
Accounting and cheque issue services—Comptroller of the Treasury.....	225,800	177,300
Contributions to superannuation account—Treasury Board.....	1,019,600	562,700
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	136,300	137,600
Employee surgical-medical insurance premiums—Treasury Board.....	92,000	51,100
Employee compensation payments—Department of Labour.....	19,900	21,000
Carrying of franked mail—Post Office Department.....	345,200	222,600
	<u>\$ 3,300,400</u>	<u>\$ 2,437,000</u>

Payments of Damage Claims

Particulars and payee	Authority	Amount
Compensation for damages caused by contamination of a lake in B C, charged to Vote 20. Corporation of the District of Burnaby.....	P.C. 1966-9/707 April 21, 1966	4,393
Sundry claims, each under \$1,000 (9).....		1,260
		<u>\$ 5,653</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	9,478,688 33	7,759,466 70
B Privileges, licences and permits.....	36,272 53	31,051 88
C Proceeds from sales.....	107,470 76	6,907 09
D Services and service fees.....	2,207,368 21	2,331,826 70
E Refunds of previous years' expenditure.....	64,205 02	34,198 20
F Miscellaneous.....	321,937 79	472,190 84
Total.....	<u>\$ 12,215,942 64</u>	<u>\$ 10,635,641 41</u>

Details

Non-Tax Revenue—

A Return on investments:

Interest on loans by Export Credits Insurance Corporation—Argentina \$434,807; Brazil \$423,062; Ceylon \$242,259; Chili \$1,075,326; Columbia \$2,024; India \$2,646,524; Israel \$99,624; Liberia \$68,390; Mexico \$2,477,385; Pakistan \$925,071; Philippines \$669,049; Taiwan \$203,796; Turkey \$25; United Arab Republic \$205,989.....	9,473,331
Sundries.....	5,357
	<u>9,478,6</u>

B	Privileges, licences and permits:		
	Notarial service fees.....	930	
	Consular stamp fees.....	18,887	
	Rental of government owned residence.....	14,919	
	Rental of Canadian pavilion, Milner Park, Johannesburg.....	1,537	
			36,273
C	Proceeds from sales.....		107,471
D	Services and service fees:		
	Electricity inspection fees.....	815,361	
	Gas inspection fees.....	220,961	
	Laboratory fees.....	20,156	
	Weights and measures inspection fees.....	1,149,914	
	Sundries.....	976	
			2,207,368
E	Refunds of previous years' expenditure.....		64,205
F	Miscellaneous:		
	Export Credits Insurance Corporation, excess of premiums over amount required to meet expenses arising out of insurance contracts entered into under section 21 of the Export Credits Insurance Act.....	213,050	
	Sundries.....	108,888	
			321,938
	Total.....		\$ 12,215,943

Certified correct.

A. G. KNIEWASSER,
Assistant Deputy Minister of Trade and Commerce.

Comparative Statement of Accounts Receivable
at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	10,796	22,445
Other.....	146,101	136,368
	156,897	158,813
Previous years—		
Collectible—		
Inter-departmental.....	2,465	1,686
Other.....	20,585	9,580
Uncollectible.....	2,001	2,299
	25,051	13,565
	\$ 181,948	\$ 172,378

Appendix

STANDARDS BRANCH

Statement of Revenue and Expenditure for the year ended March 31, 1968

Electricity and Gas Inspection Services—

Revenue:

Electricity inspection service.....	\$ 815,361		
Laboratory fees.....	979		
		\$ 816,340	
Gas inspection service.....		220,961	
			\$ 1,037,301

Expenditures:

Direct—

Salaries and wages.....	1,409,078		
Professional and special services.....	12		
Travelling expenses.....	102,965		
Freight, express and cartage.....	7,512		
Postage.....	3,334		
Telephones and telegrams.....	6,720		
Office stationery, supplies and equipment.....	16,015		
Materials and supplies.....	12,777		
Acquisition of equipment.....	23,541		
Repairs and upkeep of equipment.....	715		
Others.....	241		
		1,582,910	

Apportioned costs—

Departmental administration (Vote 1).....	80,706		
Standards Branch—Administration division (Vote 20).....	234,538		
Accommodation (Public Works).....	58,803		
Accounting and cheque issue service (Comptroller of the Treasury).....	9,084		
Contributions to superannuation account (Treasury Board).....	90,755		
Contributions to Canada pension plan account and Quebec pension plan account (Treasury Board).....	12,132		
Employee surgical-medical insurance premiums (Treasury Board).....	8,189		
Employee compensation payments (Labour).....	801		
Carrying of franked mail (Post Office).....	13,888		
		509,866	
			2,092,776

Excess of expenditure over revenue.....	\$ 1,055,475
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Weights and Measures inspection services—

Revenue:

Weights and measures inspection fees.....	1,149,914		
Laboratory fees.....	19,177		
			\$ 1,169,091

Expenditures:

Direct—

Salaries and wages.....	1,435,666		
Professional and special services.....	558		
Travelling expenses.....	174,379		
Freight, express and cartage.....	320,002		
Postage.....	2,909		
Telephones and telegrams.....	11,846		
Office stationery, supplies and equipment.....	16,057		
Materials and supplies.....	4,550		
Acquisition of equipment.....	121,570		
Repairs and upkeep of equipment.....	4,885		
Short weight supervision.....	17,936		
Others.....	4,956		
		2,115,314	

Apportioned costs—		
Departmental administration (Vote 1).....	107,858	
Standards Branch—administration division (Vote 20).....	313,447	
Accommodations (Public Works).....	78,587	
Accounting and cheque issue service (Comptroller of the Treasury).....	12,141	
Contributions to superannuation account (Treasury Board).....	120,302	
Contributions to Canada pension plan account and Quebec pension plan account (Treasury Board).....	16,082	
Employee surgical-medical insurance premiums (Treasury Board).....	10,855	
Employee compensation payments (Labour).....	2,348	
Carrying of franked mail (Post Office).....	18,561	
	<hr/>	
	680,181	
	<hr/>	
		2,795,495
Excess of expenditure over revenue.....		<hr/> <hr/> \$ 1,626,404

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF TRANSPORT

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF TRANSPORT

Pursuant to the National Transportation Act the Canadian Transport Commission was established effective September 19, 1967. The powers and duties previously exercised by the Air Transport Board, the Board of Transport Commissioners and the Canadian Maritime Commission were assumed by the Canadian Transport Commission and by authority of Vote 105a the unexpended balances of appropriations as at September 19, 1967 were transferred to the Canadian Transport Commission.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
40·5	Stat.	Minister of Transport—Salary and motor car allowance.....	16,999 91	16,999 91	16,999 92
40·5	1	Departmental administration.....	6,740,700 00	6,522,743 94	5,607,734 04
40·6	2	Acquisition of railway cars and other equipment.....	276,500 00	275,962 88	415,005 02
40·6	3	Reimbursement of the Department of Transport working capital advance stores account.....	245,697 00 7,262,897 00	245,697 00 7,044,403 82	211,917 20 6,234,656 26
MARINE SERVICES					
40·6	5	Administration, operation and maintenance	55,706,100 00	55,137,037 31	50,640,950 48
40·13	10	Construction or acquisition of buildings, works, land, vessels and equipment.....	50,387,700 00	46,310,523 48	49,330,870 48
40·20	Stat.	Exchequer Court awards.....	2,233 01 106,096,033 01	2,233 01 101,449,793 80	6,772 23 99,978,593 19
RAILWAYS AND STEAMSHIPS					
40·20	15	Payments to Canadian National Railway Company of deficits arising in the operation of the national system, ferry and terminal services, during the calendar year 1967.....	57,642,700 00	57,611,036 95	42,184,445 43
40·22	20	Construction or acquisition of buildings, works and land, dock and terminal facilities, vessels and related equipment including repairs and improvements to terminal facilities owned by Newfoundland.....	24,527,001 00	24,476,049 56	27,300,778 34
40·25	25	Payments in respect of the Maritime Freight Rates Act, transportation research, pension allowances, and provident fund deficit	23,047,100 00	21,372,896 95	15,217,140 28
40·26	Stat.	Payments to Canadian National Railway Company in respect of termination of collection of tolls on the Victoria Bridge, Montreal.....	872,666 38	872,666 38	841,421 26
40·26	Stat.	Subsidy in respect of the construction of a line of railway near Grimshaw, Alberta to Great Slave Lake, Northwest Territories.....	4,375,000 00 110,464,467 38	4,375,000 00 108,707,649 84	1,326,000 00 86,869,785 31
AIR SERVICES					
40·26	30	Administration, operation and maintenance	126,048,000 00	125,819,806 12	110,826,756 50
40·33	35	Construction or acquisition of buildings, works, land and equipment.....	47,253,000 00	45,892,954 47	52,015,899 80
40·44	40	Grants, contributions, subsidies and other payments as detailed in the estimates, including membership in the World Meteorological Organization.....	3,493,201 00	3,291,229 05	2,170,372 42

DEPARTMENT OF TRANSPORT

40·3

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
40·46	Stat.	Exchequer Court awards.....	8,044 89 176,802,245 89	8,044 89 175,012,034 53	165,013,028 72
GENERAL					
40·46	Stat.	Refunds of amounts credited to revenue in previous years.....	41,834 01 400,684,477 20	41,834 01 392,272,715 91	39,226 30 358,152,289 70
AIR TRANSPORT BOARD					
40·46	50	Salaries and other expenses.....	500,260 73	500,260 73	388,828 39
		<i>Expenditures from appropriations not required for 1967-68.....</i>			13,467 00 402,295 39
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA					
40·47	Stat.	Salaries of commissioners.....	61,835 21	61,835 21	52,211 60
40·47	55	Administration, operation and maintenance	827,690 94	827,690 94	714,522 54
40·47	Stat.	Railway grade crossing fund.....	5,000,000 00	5,000,000 00	5,000,000 00
40·47	57	Amount to be credited to the railway grade crossing fund.....	10,000,000 00	10,000,000 00	10,000,000 00
		<i>Expenditures from appropriations not required for 1967-68.....</i>			5,057,191 36 20,823,925 50
CANADIAN MARITIME COMMISSION					
40·48	60	Administration of the Commission.....	108,891 64	108,891 64	95,961 55
40·48	65	Steamship subventions for coastal services..	5,234,266 18 5,343,157 82	5,234,266 18 5,343,157 82	3,675,873 15 3,771,834 70
NATIONAL HARBOURS BOARD					
40·48	70	Payments to National Harbours Board, to meet reconstruction and capital expenditures during the calendar year 1967.....	5,880,000 00	3,988,630 34	4,202,600 54
40·51	75	Payment to the National Harbours Board to be applied in payment of the deficit in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	526,600 00	526,600 00	1,548,962 70
40·51	77	Payment to the National Harbours Board to be applied in payment of the deficit in the operation of the Saint John Harbour, New Brunswick.....	240,000 00	240,000 00	
		<i>Expenditures from appropriations not required for 1967-68.....</i>			1,286,194 79 7,037,758 03
ST LAWRENCE SEAWAY AUTHORITY					
40·51	80	Operating deficit and capital requirements of canals and works entrusted to the St Lawrence Seaway Authority.....	2,370,000 00	2,208,824 02	2,810,016 22
40·51	85	Payment to the St Lawrence Seaway Authority in respect of Welland Canal deficit for the calendar year 1967.....	9,925,000 00	8,224,769 00	10,058,959 00
40·51	Stat.	Payment to the St Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property	183,643 52 12,478,643 52	183,643 52 10,617,236 54	67,157 38 12,936,132 60
ATLANTIC DEVELOPMENT BOARD					
40·51	90	Administration and operation.....	2,663,000 00	2,190,464 51	1,825,479 45
40·52	Stat.	Payments to the Atlantic Development Board to finance and assist in financing programs and projects as contemplated by the Atlantic Development Board Act	18,628,427 51	18,628,427 51	29,566,960 15

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
40-52	92	Grant to the Government of Nova Scotia to assist in defraying the expenses of operating the former Dominion Steel and Coal Corporation Limited steel plant at Sydney Nova Scotia.....	2,000,000 00	2,000,000 00	
40-52	95	To authorize expenditures, in the current and subsequent fiscal years, not exceeding in the aggregate \$25,000,000 as the federal share of costs of a trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick.....	8,000,000 00	7,976,862 63	
40-52	Stat.	Federal share of costs of a trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick.....	11,306,222 17	11,306,222 17	8,556,811 31
40-53	100	To authorize expenditures in the current and subsequent fiscal years, not exceeding in the aggregate \$1,750,000 to cover federal share of the cost of special housing assistance and to provide mobility assistance similar to that provided under the manpower mobility program.....	1,000,000 00 43,597,649 68	295,003 77 42,396,980 59	39,949,250 91
CANADIAN TRANSPORT COMMISSION					
40-53	65	Steamship subventions for coastal services, as detailed in the estimates.....	6,261,423 82	5,866,255 39	7,103,110 54
40-54	105	Administration and unexpended portion of appropriated funds of boards and commissions transferred to the control of Canadian Transport Commission.....	2,036,456 69	1,939,178 15	1,798,979 49
40-55	110	Authority for payment of cost of bridge reconstruction from railway grade crossing fund.....	1 00		
40-55	115	Payments to railway companies for the difference between compensatory rates and reduced rates for freight in movement of export bulk grain to Canadian ports.....	104,500 00	104,479 23	1,759,512 95
40-56	120	To provide payments to companies, determined by the Board of Transport Commission for Canada, who maintain rates of freight traffic at reduced levels and to reimburse said companies for such diminution in their aggregate gross revenue..	96,800 00	96,769 55	114,087,720 71
40-56		Transfer from Air Transport Board—Vote 52 subsidies for regional air carriers....	3,000,000 00	1,151,336 00	355,415 00
40-56		Transfer from Board of Transport Commissioners for Canada—Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.....	126,000,000 00 137,499,181 51	126,000,000 00 135,158,018 32	125,104,738 69
Total.....			\$ 622,639,496 61	\$ 606,933,126 40	\$ 568,178,225 52

DEPARTMENT OF TRANSPORT

40-5

Salary of Minister, Salaries Act, c. 243, R.S., as amended.....	(1) \$	15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2) \$	2,000

The above amounts were paid to: Hon J W Pickersgill for the period April 1 to September 18, 1967, \$7,933; Hon Paul Hellyer for the period September 19, 1967 to March 31, 1968, \$9,067.

Hon J W Pickersgill received travelling expenses of \$1,015, Hon Paul Hellyer \$1,130, both charged to Vote 1.

Vote 1 Departmental administration.....	6,655,700
Transfer from Treasury Board Vote 5 contingencies.....	85,000
	<u>6,740,700</u>
Expenditures.....	<u>\$ 6,522,744</u>

Departmental administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 4,929,700			
Transfer from Treasury Board Vote 5 contingencies	85,000			
		(1) 5,014,700	5,014,700	4,826,737
Overtime.....		(1) 12,100	12,100	11,475
Allowances.....		(2) 15,500	13,700	8,660
A Professional and special services.....		(4) 820,100	638,600	636,305
Travelling and removal expenses.....		(5) 338,500	322,500	321,993
Freight, express and cartage.....		(6) 6,700	6,700	6,587
Postage.....		(7) 14,700	14,900	14,856
Telephones, telegrams and other communication services.....		(8) 51,900	105,200	105,169
Publication of departmental reports and other informational material.....		(9) 22,100	22,100	21,408
Advertising and photographs.....		(10) 6,700	7,200	7,119
Office stationery, supplies, equipment and furnishings.....		(11) 162,100	283,100	282,870
Rental of office equipment.....		(11) 135,000	135,300	135,205
Materials and supplies.....		(12) 21,000	23,500	23,385
B Acquisition of equipment.....		(16) 19,400	35,400	35,045
Repairs and upkeep of equipment.....		(17) 10,200	10,200	9,410
Sundries.....		(22) 18,300	23,800	23,536
		<u>\$ 6,669,000</u>	<u>\$ 6,669,000</u>	<u>\$ 6,469,760</u>

A Payments by services with individual payments of \$2,000 or over were:

Computer and data processing contracts \$62,136—A G T Management Systems Ltd Toronto \$3,045, Central Data Processing Service Bureau Ottawa \$15,952, D C F Systems Ltd Toronto \$41,982.

Consultants fees \$224,869—Acres Research and Planning Ltd Niagara Falls Ont \$41,669, The Economist Intelligence Unit Ltd London England \$163,200, N D Lea & Associates Toronto \$20,000.

Protection services \$36,261—Canadian Corps of Commissionaires Ottawa \$36,261.

Technical personnel services \$310,183—Canadian National Railways Montreal \$14,546, G H Cooper Longueuil Que \$2,365, Hoverwork Canada Ltd Ottawa \$47,564, Kates Peat Marwick & Co Toronto \$155,000, Traffic Research Corporation Ltd Toronto \$67,699, Trans Air St James Man \$4,043.

B Included transportation equipment \$28,625.

Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the department

		Estimates	Allotments	Expenditures
Salaries.....	(1)	35,600	35,600	28,440
Materials and supplies.....	(12)	5,100	5,100	3,718
Repairs and upkeep of equipment.....	(17)	29,800	29,800	20,251
Sundries.....	(22)	1,200	1,200	575
		<u>\$ 71,700</u>	<u>\$ 71,700</u>	<u>\$ 52,984</u>

There are four official railway cars under the jurisdiction of the Department of Transport, two of which are for the use of the Governor General. All expenses in connection with the maintenance and operation of the cars are charged to this appropriation with the exception of commissary supplies provided for other than the Minister of Transport. These supplies are paid for directly by the departments whose Ministers have used the official railway cars or by the office of the Governor General. Commissary supplies provided for the Minister of Transport amounted to \$147.

The cars are hauled free of charge by the railways provided they are attached to regular scheduled trains.

	Estimates	Allotments	Expenditures
Total Vote 1.....	\$ 6,740,700	\$ 6,740,700	\$ 6,522,744
<hr/>			
Vote 2 Acquisition of railway cars and other equipment.....			200,000
Vote 2c.....			76,500
			276,500
Expenditures.....		(16)	\$ 275,963
<hr/>			
Vote 3 Reimbursement of the Department of Transport working capital advance for the value of stores which have become obsolete, unserviceable, lost or destroyed....			100,000
Vote 3c.....			145,697
			245,697
Expenditures.....		(22)	\$ 245,697

This vote was provided to authorize the write-off from Department of Transport working capital advance—stores account, in accordance with section 60 of the Financial Administration Act, c. 116, R.S., as amended.

MARINE SERVICES

Vote 5 Administration, operation and maintenance including fees for membership in the international organizations listed in the details of the estimates, pensions, grants and contributions as detailed in the estimates, the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in section 306 of the Canada Shipping Act and, in respect of the Canadian coast guard service, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$28,456,100.....	52,921,000
Vote 5c To increase to \$28,971,100 the commitments for the current fiscal year for the Canadian coast guard services and to provide a further amount of.....	792,100
Transfer from Treasury Board Vote 5 contingencies.....	1,993,000
	55,706,100
Expenditures.....	\$ 55,137,037

Total revenue arising from the above expenditures amounted to \$8,888,358.

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Reimbursement for damage to fishing nets by a departmental vessel near Ecum Secum N S.		
E S Jewers and F Turner.....	P.C. 1966-35/2375 Dec. 22, 1966.....	109
Overcontribution to the unemployment insurance fund.		
C J Stammers.....	P.C. 1967-26/655 April 13, 1967.....	102
Reimbursement for damages to a privately owned automobile as a result of an accident en route from Quebec to Montreal.		
D S Whittet.....	P.C. 1966-35/2375 Dec. 22, 1966.....	456
		\$ 667

DEPARTMENT OF TRANSPORT

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Marine services administration, including agencies

	Estimates	Allotments	Expenditures
Salaries and wages.....\$ 1,787,500			
Transfer from Treasury Board Vote 5 contingencies... 35,000			
Overtime.....	(1) 1,822,500	1,687,500	1,684,964
Allowances.....	(1) 21,100	21,100	12,000
Professional and special services.....	(2) 8,400	8,400	8,040
Travelling and removal expenses.....	(4) 32,100	16,350	3,248
Freight, express and cartage.....	(5) 75,500	75,500	75,083
Postage.....	(6) 1,600	4,200	4,121
Telephones and telegrams.....	(7) 7,800	7,950	7,947
Advertising.....	(8) 45,400	122,400	121,954
Office stationery, supplies, equipment and furnishings.....	(10) 18,000	18,000	165
Materials and supplies.....	(11) 39,100	86,100	85,478
Repairs and upkeep of buildings and works.....	(12) 2,200	14,700	14,469
Rental of buildings, works and land.....	(14) 3,500	3,347	3,347
Repairs and upkeep of equipment.....	(15) 4,000	3,809	3,809
Rental of equipment.....	(17) 2,000	1,721	1,721
Municipal or public utility services.....	(18) 500	468	468
Unemployment insurance contributions.....	(19) 7,500	8,500	8,256
Sundries.....	(21) 500	1,000	945
	(22) 1,300	1,300	1,149
	\$ 2,083,000	\$ 2,083,000	\$ 2,037,164

Revenue arising from the above expenditures amounted to \$3,898 and consisted of *Privileges, licences and permits*.

Aids to navigation—Administration, operation and maintenance including fees for membership in the international organizations listed in the details of the estimates

	Estimates	Allotments	Expenditures
Salaries and wages.....\$ 7,016,668			
Transfer from Treasury Board Vote 5 contingencies..... 133,000			
Less—salaries and wages chargeable to manufacturing suspense account.....	(1) 7,149,668	6,930,668	6,929,554
	(34) 50,000	50,000	49,821
	7,099,668	6,880,668	6,879,733
A Overtime.....	(1) 138,042	273,042	272,105
Allowances.....	(2) 16,240	17,240	17,055
Buoy and light maintenance contracts.....	(4) 290,273	266,273	265,559
B Other professional and special services.....	(4) 400,410	434,410	433,980
Travelling and removal expenses.....	(5) 235,590	250,590	250,392
Freight, express and cartage.....	(6) 46,750	49,250	48,995
Postage.....	(7) 6,800	6,850	6,836
Telephones and telegrams.....	(8) 67,550	57,550	57,349
Publication of notices to mariners and lists of lights.....	(9) 34,000	1,000	20
Office stationery, supplies, equipment and furnishings.....	(11) 33,984	111,984	111,592
Materials and supplies.....	(12) 1,061,310	1,443,310	1,441,947
Repairs and upkeep of buildings and works.....	(14) 326,500	181,500	180,128
Repairs and upkeep of wharves.....	(14) 45,000	65,000	64,998
Rental of land.....	(15) 8,450	12,950	12,590
Repairs and upkeep of equipment.....	(17) 403,920	313,920	312,567
Rental of equipment.....	(18) 16,000	15,552	15,552
Municipal or public utility services.....	(19) 152,713	207,713	207,005
Fees for membership in the International Association of Light-house Authorities and for membership in the Permanent International Association of Navigation Congresses.....	(20) 1,200	1,200	1,136
Unemployment insurance contributions.....	(21) 7,420	8,920	8,754
Sundries.....	(22) 22,280	15,730	15,325
	\$ 10,398,100	\$ 10,615,100	\$ 10,603,618

Revenue arising from the above expenditures amounted to \$2,056,864 and consisted of *Privileges, licences and permits* \$117,273—rentals \$117,170, sundries \$103; *Proceeds from sales* \$8,703—land and buildings \$8,343, sundries \$360; *Services and service fees* \$1,917,675—wharf rentals and wharfage \$1,499,639, harbour dues \$417,326, sundries \$710; *Miscellaneous* \$13,213—surplus from Belleville Harbour Commission \$12,000, sundries \$1,213.

A This allotment was provided for the payment of the following authorized allowances: (a) special allowances to classified employees at Prince Rupert BC and the immediate area; (b) isolated post allowances to employees of the Northwest Territories agency.

B Payments by services with individual payments of \$2,000 or over were:

Aerial and special surveys \$12,834—Yates & Wood Ltd Corner Brook Nfld \$12,830.

Consulting engineers fees \$18,991—A W Hufey Cornwall Ont \$2,990, Lalonde Valois Lamarre Valois & Associates Montreal \$12,060, Terra Surveys Ltd Ottawa \$3,941.

Legal fees \$5,403—Gélinas Bourque Lalonde and Benoit Montreal \$5,403.

Operation of facilities by contract \$52,105.

Protection service \$151,918—Canadian Corps of Commissioners Ottawa \$151,918.

Snow removal \$11,130.

Stenographic services \$16,398—Verbatim Reporting Service Ottawa \$16,398.

Technical personnel services \$112,336—Burness Corlett & Partners Ltd Basingstoke England \$60,117, Canadian Underwater Service Reg'd Ville de Pierrefond Que \$2,160, William Lovelace Ltd St John's \$4,638, McIntosh Bros Belleville Ont \$4,250, Philbrook's Boat Works Sidney BC \$3,855, Seaway Divers Reg'd Quebec \$4,529.

Miscellaneous services \$52,865.

Canals—Administration, operation and maintenance

		Estimates	Allotments	Expenditures
	Salaries and wages.....			\$ 2,582,400
	Transfer from Treasury Board Vote 5 contingencies			48,000
		(1)	2,630,400	2,547,400
				2,546,415
	Overtime.....	(1)	98,800	156,800
				156,254
A	Allowances—Board.....	(2)	6,700	10,200
				9,873
B	Professional and special services.....	(4)	17,000	55,000
				54,758
	Travelling and removal expenses.....	(5)	46,000	56,500
				56,237
	Freight, express and cartage.....	(6)	1,600	3,100
				3,048
	Postage.....	(7)	2,400	2,450
				2,450
	Telephones and telegrams.....	(8)	25,900	36,400
				36,057
	Advertising.....	(10)	500	1,500
				1,426
	Office stationery, supplies, equipment and furnishings.....	(11)	20,800	38,300
				38,064
	Materials and supplies.....	(12)	61,700	252,200
				251,707
	Repairs and upkeep of buildings and works.....	(14)	618,700	377,700
				177,130
	Rental of buildings and land.....	(15)	400	9,900
				9,545
	Repairs and upkeep of equipment.....	(17)	92,800	61,750
				61,595
	Municipal or public utility services.....	(19)	36,800	48,800
				48,574
	Unemployment insurance contributions.....	(21)	1,700	1,700
				1,118
	Sundries.....	(22)	2,800	5,300
				4,964
			\$ 3,665,000	\$ 3,665,000
				\$ 3,459,215

Revenue arising from the above expenditures amounted to \$335,851 and consisted of *Privileges, licences and permits* \$240,112—concessions \$7,809, rentals \$232,149, sundries \$154; *Proceeds from sales* \$93,323—land and buildings \$93,241, sundries \$82; *Services and service fees*—\$1,766; *Miscellaneous*—\$650.

A Represents subsistence allowance of \$40 per month to crews of canal floating equipment.

B Payments by services with individual payments of \$2,000 or over were:

Bridge operation by contract \$13,227—Canadian National Railways Montreal \$6,845.

Protection services \$3,138—Canadian Corps of Commissioners Ottawa \$3,138.

Snow removal \$4,569—Sandy Hill Plowing Ottawa \$4,149.

Technical services \$27,157.

Miscellaneous services \$6,667.

*Marine hydraulics including St Lawrence and Saguenay Rivers Ship Channels—
Administration, operation and maintenance*

		Estimates	Allotments	Expenditures
	Salaries and wages.....			\$ 1,046,600
	Transfer from Treasury Board Vote 5 contingencies			21,000
		(1)	1,067,600	1,227,600
				1,226,187
	Overtime.....	(1)	59,000	80,500
				80,174
	Allowances.....	(2)	30,500	42,500
				42,250
A	Professional and special services.....	(4)	1,245,000	398,000
				371,344
	Travelling expenses.....	(5)	129,000	129,000
				127,374

		Estimates	Allotments	Expenditures
	Freight, express and cartage.....	(6) 700	850	807
	Postage.....	(7) 900	900	900
	Telephones and telegrams.....	(8) 24,500	30,500	30,196
	Office stationery, supplies, equipment and furnishings.....	(11) 11,700	31,700	31,226
	Materials and supplies.....	(12) 92,800	70,800	65,269
B	Maintenance dredging by contract.....	(14) 500,000	500,000	474,482
	Repairs and upkeep of buildings and works.....	(14) 107,000	107,000	105,563
	Repairs and upkeep of equipment.....	(17) 112,000	68,650	64,835
	Rental of equipment.....	(18) 60,000	60,000	56,922
	Municipal or public utility services.....	(19) 93,000	97,000	96,892
	Unemployment insurance contributions.....	(21) 1,300	2,500	2,314
	Sundries.....	(22) 4,000	4,500	4,466
		\$ 3,539,000	\$ 2,852,000	\$ 2,781,201

This sub-vote was provided mainly to cover cost of maintaining a deep draught navigation channel for ocean-going shipping from deep water about 40 miles below Quebec City to and including the Harbour of Montreal and in the Saguenay River.

Revenue arising from the above expenditures amounted to \$82 and consisted of *Privileges, licences and permits*.

A Payments by services with individual payments of \$2,000 or over were:

Aerial and special surveys \$20,895—Aero Photo Inc Dorval Que \$20,895.

Consulting engineers fees \$44,804—H W Lea Montreal \$13,489, J E Hurtubise Montreal \$11,758.

Dockage, towage and wharfage \$3,798—Sicotte Transports Ltd Montreal \$3,469.

Operation and maintenace of facilities by contract \$94,298—Laboratoire d'Hydraulique La Salle Ltée La Salle Que \$94,298.

Protection services \$45,001—Canadian Corps of Commissionaires Ottawa \$45,001.

Technical personnel services \$131,159—Claude Lafontaine Ville d'Anjou Que \$3,038, B H McGregor Toronto \$4,250, A E Simpson Ltd Montreal \$2,328, A F Simpson Marine Ltd Brockville Ont \$5,920.

Miscellaneous services \$31,389.

B Expenditures included a payment to Marine Industries Ltd Montreal \$366,740 for maintenance dredging.

Canadian Coast Guard—Administration, operation and maintenance including authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$28,456,100

		Estimates	Allotments	Expenditures
	Salaries and wages.....	\$ 12,455,300		
	Transfer from Treasury Board Vote 5 contingencies.....	1,606,500		
		(1) 14,061,800	12,091,800	12,090,038
	Overtime.....	(1) 2,559,400	3,709,400	3,706,387
A	Allowances.....	(2) 104,800	99,800	99,454
B	Professional and special services.....	(4) 2,031,400	1,985,400	1,984,813
	Travelling expenses.....	(5) 254,300	304,300	303,886
	Freight, express and cartage.....	(6) 33,200	26,550	26,410
	Postage.....	(7) 1,300	1,350	1,347
	Telephones and telegrams.....	(8) 84,600	85,200	85,105
	Exhibits and advertising.....	(10) 16,000	17,000	16,956
	Office stationery, supplies, equipment and furnishings.....	(11) 38,100	83,100	82,618
	Fuel.....	(12) 2,681,900	3,294,900	3,294,410
	Other materials and supplies.....	(12) 2,722,000	2,636,000	2,635,751
	Repairs and upkeep of buildings and works.....	(14) 2,700	6,700	6,263
C	Repairs and upkeep of equipment.....	(17) 4,162,400	4,523,400	4,523,060
D	Charter of vessels for northern transportation.....	(18) 1,660,000	1,925,000	1,924,284
	Municipal or public utility services.....	(19) 76,700	111,700	111,256
	Unemployment insurance contributions.....	(21) 55,800	49,800	47,935
	Sundries.....	(22) 31,200	26,200	23,492
		30,577,600	30,977,600	30,963,465

		Estimates	Allotments	Expenditures
Less—amount recoverable for transportation, stevedoring and other shipping services from other government departments.....	(34)	230,000	230,000	230,000
		\$ 30,347,600	\$ 30,747,600	\$ 30,733,465

This sub-vote was provided for the administration, operation and maintenance of the Canadian Coast Guard Service including headquarters administration, technical assistance at various locations across Canada and the Canadian Coast Guard College at Sydney, Nova Scotia. This service is responsible for the design and construction of new vessels and for the refit, conversion and repair of all departmental floating equipment along with the operation and maintenance of all vessels engaged in: (a) distribution of material and supplies required for the establishment and maintenance of lighthouses, lights, fog-alarms, breakwaters, etc.; (b) maintenance of weather station P; (c) icebreaking and ice patrols; (d) transportation of all goods and supplies to Arctic stations of government agencies and departments, re-supply operations of the joint weather stations, and Dew Line sites, and the transportation to and lightering of cargo for Frobisher Bay, NWT; (e) cable repair service for charter to Canadian overseas telecommunications.

Revenue arising from the above expenditures amounted to \$4,925,903 and consisted of *Privileges, licences and permits* \$24,312—living quarters \$23,487, rentals of equipment \$825; *Services and service fees* \$4,901,587—freight charges on cargoes to Northern Canada received from the Government of the United States of America, contractors, etc. \$4,901,587; *Miscellaneous*—\$4.

- A This allotment was provided for the payment of the following authorized allowances:
- (a) Subsistence allowance of \$40 per month to each full time employee at life saving stations.
 - (b) "Shore Board" allowances of reasonable actual costs of meals and lodging may be paid to ships' officers and \$3 per day for rations and \$4 per night for quarters to ships' crews upon submission of vouchers indicating that the lodging was secured outside the regular domicile of the employee.
 - (c) Isolation allowances are payable to the crews of Pacific weatherships at \$30 per month while the ships are at sea, provided that the crews remain on the station for a five week period.
 - (d) Special allowances of \$2 per day, in addition to basic salary, to any ships' officer acting as supervisor of work in connection with floating equipment.
- B Payments by services with individual payments of \$2,000 or over were:
- Cleaning services by contract* \$114,955—City Laundry Ltd Saint John N B \$4,940, Marine Service Laundry Reg'd Quebec \$19,058, Snow White Laundry and Cleaners Ltd St John's \$2,695, Snow White Steam Laundry and Dry Cleaners Ltd Sydney N S \$4,653.
 - Dockage, towage and wharfage* \$12,635—Island Tug and Barge Ltd Victoria \$2,425, Saguenay Shipping Ltd Montreal \$5,302.
 - Inspection fees (vessels)* \$11,330—Gilmore German & Milne Montreal \$10,055.
 - Legal fees* \$2,188.
 - Pilotage* \$25,052.
 - Protection services* \$5,580—Canadian Corps of Commissionaires Ottawa \$5,580.
 - Stevedoring services* \$1,621,297—Eastern Canada Stevedoring Ltd Montreal \$1,515,341, Furness, Withy and Co Ltd Halifax \$2,864, Transworld Shipping Ltd Montreal \$42,415, Wolfe Stevedores Ltd Montreal \$60,677.
 - Technical personnel services* \$182,180—Philippe Demeules Sorel Que \$2,138, Electrolytic Marine Corrosion Services Ltd Victoria \$6,785, Andrew German Ltd Ottawa \$5,000, Canadian Westinghouse Co Ltd Hamilton Ont \$3,600.
 - Miscellaneous services* \$9,596.
- C Payments for repairs to marine service ships and barges included CCGS *Sir William Alexander* Dosco Industries Ltd Halifax \$126,105, CCGS *D'Iberville* Canadian Vickers Ltd Montreal \$138,497, CCGS *C D Howe* J & R Weir Ltd Montreal \$121,078, CCGS *N B McLean* Canadian Vickers Ltd Montreal \$189,621, CCGS *Montcalm* Canadian Vickers Ltd Montreal \$129,128, CCGS *Wolfe* Saint John Shipbuilding and Dry Dock Co Ltd Saint John N B \$112,059 of which \$46,780 was charged to Canadian Coast Guard—construction.
- D Payments for charter of vessels for northern transportation included: Branch Lines Ltd Tracy Que \$639,610, Transworld Shipping Ltd Montreal \$787,112.

Marine regulations including pilotage and marine reporting services—Administration, operation and maintenance including grants and contributions detailed in the estimates and the payments of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in section 306 of the Canada Shipping Act

		Estimates	Allotments	Expenditures
Salaries and wages.....				\$ 610,800
Transfer from Treasury Board Vote 5 contingencies.....				11,000
Overtime.....	(1)	621,800	607,800	607,454
Allowances.....	(1)	1,000	10,000	9,524
	(2)	1,900	1,100	255

		Estimates	Allotments	Expenditures	
A	Professional and special services.....	(4)	56,000	78,000	77,790
	Travelling expenses.....	(5)	50,000	59,600	59,528
	Freight, express and cartage.....	(6)	1,000	1,100	1,068
	Postage.....	(7)	2,200	2,300	2,273
	Telephones, telegrams and cables.....	(8)	9,500	16,100	16,055
	Publication of the <i>List of Shipping</i>	(9)	1,000	1,700	1,679
	Office stationery, supplies, equipment and furnishings.....	(11)	37,000	46,200	46,128
	Materials and supplies.....	(12)	1,300	11,300	11,278
	Repairs and upkeep of equipment.....	(17)	1,000	3,700	3,652
	Rentals of equipment.....	(18)		3,600	3,541
	Grants and contributions—				
	Institutions assisting sailors—				
	Welland Canal Mission for Sailors.....	(20)	300	300	300
	Missions to Seamen, Toronto.....	(20)	300	300	300
	Navy League of Canada, Sydney, N S.....	(20)	200	200	200
	Seamen's Mission Society, Saint John, N B.....	(20)	200	200	200
	Catholic Sailors' Club, Saint John, N B.....	(20)	200	200	200
	Catholic Sailors' Club, Montreal.....	(20)	200	200	200
	Montreal Seamen's Institute, Montreal.....	(20)	200	200	200
	Montreal Sailors' Hostel, Montreal.....	(20)	200	200	200
	Mission to Seamen, Vancouver.....	(20)	200	200	200
	North Vancouver Branch of the Missions to Seamen, North Vancouver, B C.....	(20)	200	200	200
	British Sailors' Society (Canada).....	(20)	10,000	10,000	10,000
	Canada's share of the cost of the North Atlantic ice patrol...	(22)	1,500	11,628	11,627
	Repatriation expenses of distressed Canadian merchant seamen.....	(22)	1,000	1,000	161
	Sundries.....	(22)	1,500	2,572	2,427
			\$ 799,900	\$ 869,900	\$ 866,640

Revenue arising from the above expenditures amounted to \$163,853 and consisted of *Privileges, licences and permits* \$51,417—marine registry fees \$16,022, nautical examination fees \$34,470, sundries \$925; *Proceeds from sales* \$857; *Services and service fees* \$106,386—measuring surveyors fees—ships tonnage \$8,869, port warden fees \$75,987, shipping masters fees \$20,377, sundries \$1,153; *Miscellaneous* \$5,193—fines and forfeitures \$5,177, sundries \$16.

A Payments by services with individual payments of \$2,000 or over were:

Investigations into wrecks \$77,790—Canadian Diving Services Ltd Vancouver \$25,280, H J Henneberry Saint John N B \$2,624, Kingsley Navigation Co Ltd Vancouver \$2,070, Official Court Reporters Vancouver \$4,833.

PILOTAGE

		Estimates	Allotments	Expenditures
Salaries and wages.....		\$ 2,055,000		
Transfer from Treasury Board Vote 5 contingencies.....		108,500		
A B	Overtime.....	(1) 2,163,500	1,987,200	1,977,448
	Allowances.....	(1) 40,000	59,000	58,620
	Professional and special services.....	(2) 37,000	37,000	36,650
	Travel and removal expenses.....	(4) 10,500	23,500	23,038
	Freight, express and cartage.....	(5) 85,000	116,500	116,181
	Postage.....	(6) 10,000	10,000	5,206
	Telephones, telegrams and teletype.....	(7) 2,300	2,400	2,385
	Publication of revised by-laws of certain pilotage districts....	(8) 86,300	89,500	89,420
	Advertising.....	(9) 2,000	2,000	41
	Office stationery, supplies, equipment and furnishings.....	(10) 10,000	18,000	17,582
	Materials and supplies.....	(11) 12,000	24,500	24,447
	Repairs and upkeep of buildings and works.....	(12) 47,000	60,000	59,512
	Rental of buildings and works.....	(14) 17,000	23,000	22,446
	Repairs and upkeep of equipment.....	(15) 1,200	1,700	1,572
	Rental of equipment.....	(17) 110,000	135,000	134,501
	Municipal or public utility services.....	(18) 40,000	82,500	82,416
	Unemployment insurance contributions.....	(19) 6,500	8,500	8,078
	Sundries.....	(21) 200	200	40
		(22) 1,000	1,000	840
		\$ 2,681,500	\$ 2,681,500	\$ 2,660,423

Revenue arising from the above expenditures amounted to \$1,147,376 and consisted of *Privileges, licences and permits* \$66,650—rentals \$66,195, sundries \$455; *Services and service fees* \$1,080,227—pilotage fees—Goose Bay Labrador \$11,450, District Supervisor Pilots—Port Weller and Lakehead \$661,441, Sydney Pilotage District \$32,194, pilot boat fees \$272,380, pilotage administration and operation expenses \$102,762; *Miscellaneous*—\$499.

A Included payment of \$600 to C S Poole and Maria Poole representing an award of \$50 per month by the Merchant Seamen's Compensation Board to the parents of Ward D Poole who lost his life when Pilot Boat No. 1 was sunk as a result of a collision with the SS *Fort Avalon* (under authority of TB 574915 March 8, 1961, this award is reduced to \$25 per month upon the death of either said parent).

B Payments by services with individual payments of \$2,000 or over were:
Cleaning services by contract \$15,458—Osias Giguere Trois-Rivieres Que \$2,455, Service Sanitaire Orleans Inc Quebec \$2,561.

Snow removal \$2,296—Philias Savard Saguenay Que \$2,143.

Miscellaneous \$5,284.

STEAMSHIP INSPECTION

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 1,615,000			
Transfer from Treasury Board Vote 5 contingencies	30,000			
		(1) 1,645,000	1,645,000	1,494,496
Overtime.....		(1) 1,000	8,500	8,193
A Professional and special services.....		(4) 269,000	167,350	136,410
Travelling and removal expenses.....		(5) 160,000	195,500	195,384
Freight, express and cartage.....		(6) 3,000	5,000	4,709
Postage.....		(7) 1,600	1,650	1,646
Telephones and telegrams.....		(8) 27,000	30,100	30,007
Publication of steamship inspection regulations and other informational material pertaining to safety in vessel operations		(9) 30,000	62,000	61,699
Exhibits, advertising and displays.....		(10) 13,000	13,000	4,446
Office stationery, supplies, equipment and furnishings.....		(11) 26,000	28,500	28,042
Materials and supplies.....		(12) 8,000	21,000	20,992
Repairs and upkeep of equipment.....		(17)	1,000	747
Rental of equipment.....		(18)	5,000	4,699
Grant to National Safety League of Canada.....		(20) 1,667	1,667	1,667
Training and refresher courses for inspectors.....		(22) 4,000	4,000	
Sundries.....		(22) 1,833	1,833	1,274
		\$ 2,191,100	\$ 2,191,100	\$ 1,994,411

Revenue arising from the above expenditures amounted to \$254,531 and consisted of *Privileges, licences and permits* \$21,483—marine engineers' examination fees \$8,097, small vessel regulations—boat capacity plates \$16,386; *Proceeds from sales*—\$367; *Services and service fees* \$203,497—steamship inspection annual fees \$143,862, incidental fees \$41,360, examination of plans \$4,954, measuring surveyors fees—ships tonnage \$9,565, sundries \$3,756; *Miscellaneous* \$26,184—fines, Canada Shipping Act Regulations \$26,057, sundries \$127.

A Payments by services with individual payments of \$2,000 or over were:

Legal fees \$9,365.

Wave study program \$127,045—Director, Meteorological Branch Toronto \$6,721, National Research Council \$120,324.

Total marine regulations—Administration, operation and maintenance.....	\$ 5,672,500	\$ 5,742,500	\$ 5,521,474
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Amount required to pay pensions at the rate of \$300 per annum to former pilots Raoul Lachance; Jules Lemarre; Wilhelm Langlois

		Estimates	Allotments	Expenditures
Pensions.....	(21) \$	900	900	900
Total Vote 5.....		\$ 55,706,100	\$ 55,706,100	\$ 55,137,037

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments 1967-68	Expenditures 1967-68
Headquarters.....	20,519,198	20,140,558
St John's.....	3,697,975	3,660,014
Maritime Region.....	12,226,265	12,216,559
Quebec.....	7,248,850	7,245,135
Sorel.....	1,448,490	1,422,213
Prescott.....	1,882,778	1,840,125
Parry Sound.....	1,818,050	1,816,356
Victoria.....	5,261,059	5,197,086
Prince Rupert.....	1,185,335	1,183,952
Hay River.....	418,100	415,039
	<u>\$ 55,706,100</u>	<u>\$ 55,137,037</u>

Vote 10 Construction or acquisition of buildings, works, land, vessels and equipment including payments to provinces or municipalities as contributions towards construction done by those bodies.....	50,387,700
Expenditures.....	\$ 46,310,524

Aids to navigation—Construction or acquisition of buildings, works, land and equipment

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land....	5,862,100	7,573,312	6,948,372
Maritime marine services region			
Charlottetown—agency depot stores building			
*Contract (1966-67) for the construction of shops buildings: Industrial Construction Ltd \$381,169, expenditure \$335,175, to date \$377,819 including holdbacks \$8,024.			
*Contract (1965-66) for construction of office and stores building: Modern Construction Ltd \$660,700, expenditure \$6,397, to date \$660,700 (final).			
Charlottetown—marine agency wharf			
*Contract (1961-62) for construction of marine agency wharf: Northern Construction Co and J W Steward Ltd \$1,946,194, expenditure \$264,211, to date \$1,946,194 (final) (amends reporting in public accounts 1965-66).			
Quebec agency			
Brule Bank Que—lighthouse piers and superstructures			
Contract (1966-67): Quebec Engineering Ltd \$1,407,138, expenditure \$135,756, to date \$1,394,674 including holdbacks \$12,000.			
Sorel agency			
Lake St Louis—new range			
Contract: Quebec Engineering Ltd \$201,505, expenditure \$201,505 (final).			
Items under \$100,000			
Contract (1966-67) for the construction of pier lights at Lake St Peter Que (St Lawrence River): Dufresne Construction Co Ltd \$476,738, expenditure \$97,320, to date \$476,738 (final).			
Prescott agency			
Lake St Francis Que (St Lawrence River)—pier lights			
Contract (1966-67): Grant Mills Ltd \$599,067, expenditure \$138,005, to date \$599,067 (final).			

	Estimates	Allotments	Expenditures
Victoria agency			
Kitsilano Wharf			
*Contract for construction phase I and II: Western Building Ltd \$271,948, expenditure \$152,442 including holdbacks \$7,622.			
Items under \$100,000			
Contract for the construction of a dwelling; light, fog alarm and storage building and landing facilities at Sisters Island BC: D Robinson (1952) Ltd \$124,110, expenditure \$87,545 including holdbacks \$4,377.			
Prince Rupert agency			
Items under \$100,000			
Payments for acquisition of land were made to: John and Evelyn June Bloxham \$21,600, Winston and Elizabeth Decker \$21,400, Sidney and Eunice Jack \$45,300, Irwin and Georgina Rensvold \$23,000, Primo and Louisa Rosin \$35,900, Terrence and Gail Shenton \$22,900, Herbert and Martha Strauss \$22,900, Charles Thomas and May-Bret Sutton \$23,400.			
Hay River agency			
Agency depot—buildings			
Contract: Norman Nilsen Construction Ltd \$211,931, expenditure \$208,066 including holdbacks \$1,477.			
Total construction or acquisition of buildings, works and land.....	(13) 5,862,100	7,573,312	6,948,372
B Construction or acquisition of equipment.....	(16) 1,842,600	2,403,800	2,005,535
	\$ 7,704,700	\$ 9,977,112	\$ 8,953,907

*Awarded through the Department of Public Works.

- A Included: *architects fees* \$3,906—Lalonde Valois Lamarre Valois & Associates Montreal \$3,906; *consultants fees* \$48,396—Department of Public Works \$13,394, National Boring and Sounding Inc Montreal \$31,504, Quemar Co Ltd Bedford NS \$3,498; *technical fees* \$15,679—Ron Chartrand Prince Rupert BC \$4,909, Engineering Drillers Ltd Vancouver \$2,811, Greenlees Piledriving Co Ltd Vancouver \$2,616, Island Tug and Barge Ltd Victoria \$3,112, Reliable Electric & Heating Prince Rupert BC \$2,231.
- B Included: maintenance equipment \$60,000, marine equipment \$1,850,000, transportation equipment \$95,000.

Canals—Construction or acquisition of buildings, works, land and equipment including payments to provinces or municipalities as contributions towards construction done by those bodies

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land.....	6,506,000	5,552,000	5,198,074
Quebec canals			
St Ours canal			
New dam			
Contract (1965-66) for design and preparation of plans: Surveyor Nenniger & Chenevert Inc \$220,000, expenditure \$37,102, to date \$182,511.			
Contract (1966-67) for fabrication and installation of sector gates: Canadian Vickers Industries Ltd \$1,761,818, expenditure \$531,950, to date \$654,278 including holdbacks \$32,714.			
Contract for construction of regulating dam: Beaver Foundation Ltd \$1,586,584, expenditure \$716,779 including holdback \$35,839.			
New tie-up facilities lower entrance			
Contract: Grant Mills Ltd \$155,010, expenditure \$154,259 including holdbacks \$8,024.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Quebec canals— <i>Concluded</i>			
Ste Anne canal			
Rebuild upper entrance wall			
Contract (1966-67) for construction of additional concrete tie-up wall: Maurice Joubert Inc \$168,759, expenditure \$41,113, to date \$168,759 including holdbacks \$1,700.			
Rideau canal			
Beveridges Ont—rehabilitate locks 33-34, build wharf and watchhouse			
Contract: Arnold J Clark Ltd \$115,152, expenditure \$65,223 including holdbacks \$7,247.			
Ottawa—reconstruction of canal wall between Plaza and Laurier Ave bridge			
Contract (1966-67): E A Crain Construction Ltd \$131,351, expenditure \$27,071, to date \$131,351 (final).			
Smith Falls—headquarters office and stores buildings, shops, garage, storage area and dock			
Payments for acquisition of land were made to: Belleen Storage Co Ltd, Dorob Holdings Ltd & National Building Demolition Ltd \$33,000, Federal Savings & Loan Corporation \$15,781, Paul Stanley & Janet Latimer Watkins \$2,630.			
Trent and Murray canals			
Bobcaygeon Ont—restore and mechanize lock			
Contract: The Foundation Co of Canada Ltd \$225,765, expenditure \$94,452 including holdbacks of \$4,723.			
Contract: Ruliff Grass Construction Co Ltd \$212,806, expenditure \$51,581 including holdbacks \$2,579.			
Burleigh Falls Ont			
New bridge			
Contribution of \$110,000 was made to the Province of Ontario for the construction of Burleigh Falls bridge.			
New lock			
Contract (1966-67): The Carter Construction Co Ltd \$2,350,557, expenditure \$475,764, to date \$2,350,557 including holdbacks \$8,262.			
Kirkfield Ont			
New guard gate			
Contract for restoration of concrete guard gate: Canadian Machinery Corporation Ltd \$133,410, expenditure \$121,859 including holdbacks \$6,093.			
Rehabilitation of liftlock			
Contract (1965-66) for mechanical rehabilitation of liftlock: Newcon Construction Ltd \$2,049,485, expenditure \$172,674, to date \$2,027,001 including holdbacks \$22,300.			
Contract for control modifications at locks 21 and 36: Rosseau Controls Ltd \$130,636, expenditure \$58,096 of which \$41,755 was charged to items under \$100,000 below.			
Contract (1962-63) for preparation of specifications and supervise construction of hydraulic locks: H G Acres & Co Ltd \$516,598, expenditure \$36,734 of which \$4,857 was charged to items under \$100,000, Peterborough Ont liftlock below, to date \$516,597.			
Seymour Township—restore wingwall dam 8			
Contract: Intrusion-Prepakt Ltd \$149,752, expenditure \$138,370 including holdbacks \$3,000.			

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Trent and Murray canals— <i>Concluded</i>				
Items under \$100,000				
Contract (1966-67) for the construction of new fixed bridge Northumberland and Durham counties Healey Falls Ont: Corporation of the United Counties of Northumberland and Durham Ont \$220,000, expenditure \$55,000, to date \$220,000 (final).				
Contract for control modifications at locks 21 and 36: Rosseau Controls Ltd (for details see under Kirkfield Ont above).				
Contract (1964-65) for mechanical rehabilitation of liftlock at Peterborough Ont: Dominion Bridge Co Ltd \$884,647, expenditure \$8,167, to date \$884,647 including holdbacks \$350.				
Total construction or acquisition of buildings, works and land.....		(13) 6,506,000	5,552,000	5,198,074
B Construction or acquisition of equipment.....	(16)	238,000	238,000	220,034
		\$ 6,744,000	\$ 5,790,000	\$ 5,418,108
A Included <i>consulting engineers fees</i> \$99,084—Butts Ross & Magwood Ltd Ottawa \$22,377, De Leuw Cather & Co of Canada Ltd Ottawa \$14,036, Ian Martin Associates Ltd Toronto \$7,024, Corrosion Service Co Ltd Toronto \$2,371, H Q Golder & Associates Ltd Cooksville Ont \$16,173 Surveyer Nenniger & Chenevert Inc Montreal \$37,103.				
B Included: maintenance equipment \$140,000, marine equipment \$60,000.				

*Marine hydraulics including St Lawrence and Saguenay Rivers Ship Channels—
Construction or acquisition of buildings, works, land and equipment*

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Contract dredging—St Lawrence Ship Channel.....		8,950,000	9,130,000	9,128,809
Contract (unit price) for dredging in the area Verchere-Contrecoeur Que: Canadian Dredge & Dock Co Ltd \$943,500, expenditure \$260,850 including holdbacks \$13,043.				
Contract (1965-66) (unit price) for dredging in the area of Pointe aux Trembles and Cap St Michel Que: Marine Industries Ltd \$6 970,000, expenditure \$2,194,889, to date \$6,779,946 including holdbacks \$338,997.				
Contract (unit price) for dredging in the area of Trois-Rivieres Que: Marine Industries Ltd \$7,744,000, expenditure \$3,843,899 of which \$271,148 was charged to construction or acquisition of equipment further on in this sub-vote, including holdbacks \$272,487.				
Contract (unit price) for dredging in the channel below Quebec: Marine Industries Ltd \$1,807,000, expenditure \$186,160 including holdbacks \$9,308.				
Contract (unit price) for dredging in the Lake St Francis area Que: J P Porter Co Ltd \$163,021, expenditure \$163,021 (final).				
Contract (unit price) for dredging in the area of Lake St Louis Que: Verrault Navigation Inc \$103,460, expenditure \$103,460 (final).				
B Construction or acquisition of buildings, works and land....		1,215,000	1,350,875	1,347,397
Laboratory building for tidal hydraulics investigations and navigation improvement program				
*Contract for construction of the laboratory building at Ottawa: A N Bail Co Ltd \$991,714, expenditure \$991,714 (final).				

		Estimates	Allotments	Expenditures
Items under \$100,000				
Payment of \$5,000 was made to Varennes Holding Corporation for acquisition of land at Varennes Que.				
Payment of \$22,000 was made to Gerard Guevremont for acquisition of land at Ile Ronde Que.				
B	Construction or acquisition of equipment.....	(13) 10,165,000	10,480,875	10,476,206
	Lake St Peter Que—construct floating ice booms	(16) 1,116,000	894,125	894,119
	Contract: Quebec Engineering Ltd \$500,000 expenditure \$325,880 including holdbacks \$16,294.			
		\$ 11,281,000	\$ 11,375,000	\$ 11,370,325

*Awarded through the Department of Public Works.

- A Included: *architects fees* \$35,286—G E Bemi & Associates Ottawa \$35,286; *consulting engineers fees* \$36,473—Lalonde Valois Lamarre Valois & Associates Montreal \$36,473; *soil testing* \$32,275—National Boring & Sounding Inc Montreal \$32,275.
- B Included: scientific equipment \$845,119, transportation equipment \$49,000.

*Canadian Coast Guard—Construction
or acquisition of ships and equipment*

	Estimates	Allotments	Expenditures
Triple screw icebreaker (estimated cost \$20,000,000).....	500,000	800,000	791,671
Expenditures on this project to date were \$18,981,704.			
Contract (1965-66 lump sum) for building and launching two landing barges: Canadian Shipbuilding and Engineering Ltd \$287,704, expenditure \$81,251, to date \$287,704 (final).			
Contract (1964-65 lump sum plus escalation) for construction of the vessel: Canadian Vickers Ltd \$20,608,076, expenditure \$485,000, to date \$18,209,668.			
Weather ship west coast No 2 (estimated cost \$11,500,000)...	800,000	1,200,000	1,190,235
Expenditures on this project to date were \$13,733,596.			
Contract (1964-65 lump sum and escalation) for construction of CCGS <i>Quadra</i> : Burrard Dry Dock Co Ltd \$12,075,929, expenditure \$775,058, to date \$12,075,929 (final).			
Contract (1965-66 lump sum and contingency allowance) for supply of two sets of radar equipment: Sperry Gyroscope Co division of Sperry Rand Corp \$2,145,579, expenditure \$136,876, to date \$1,354,058.			
Icebreaker, supply and buoy vessel—Replacement <i>Chesterfield</i> and <i>Saurel</i> (estimated cost \$5,500,000).....	800,000	1,900,000	1,858,176
Expenditures on this project to date were \$5,642,195.			
Contract (1964-65 lump sum and escalation) for construction of the vessel: Davie Shipbuilding Ltd \$5,456,839, expenditure \$1,770,089, to date \$5,456,839 (final).			
A Icebreaker, supply and buoy vessel—Gulf of St Lawrence (estimated cost \$11,000,000).....	4,275,000	2,675,000	2,643,676
Expenditures on this project to date were \$6,769,149.			
Contract (1965-66 lump sum and escalation) for construction of the vessel: Canadian Vickers Ltd \$10,230,847, expenditure \$2,557,712, to date \$6,650,051.			
A Supply and buoy vessel for Sorel Que agency—Replacement CCGS <i>Safeguarder</i> (estimated cost \$3,000,000).....	1,000,000	1,900,000	1,837,197
Expenditures on this project to date were \$2,722,812.			
Contract (1965-66 lump sum and escalation) for construction of the vessel: Port Weller Dry Docks Ltd \$2,890,373, expenditure \$1,749,847, to date \$2,619,563.			

	Estimates	Allotments	Expenditures
Canadian Coast Guard College renovation Ex Point Edward Naval Base (estimated cost \$1,513,000).....	200,000	200,000	175,503
Contract (lump sum) for renovation to building 3: Chappells Ltd \$169,383, expenditure \$169,383, to date \$169,383 including holdbacks \$509.			
A Supply and buoy vessel for Prescott, Ont—Replacement CCGS <i>Grenville</i> (estimated cost \$6,250,000).....	3,150,000	1,393,352	1,249,699
Expenditures on this project to date were \$1,273,459.			
Contract (lump sum) for construction of the vessel: Davie Shipbuilding Ltd \$6,227,406, expenditure \$1,245,481.			
Coast guard cutter No 1 (east) (estimated cost \$5,500,000)...	3,625,000	2,625,000	2,431,999
Expenditures on this project to date were \$3,501,536.			
Contract (1966-67 lump sum and escalation) for construction of the vessel: Davie Shipbuilding Ltd \$6,660,247, expenditure \$2,331,087, to date \$3,330,124.			
Contract (1966-67 lump and escalation) for lead yard services for six cutters: Davie Shipbuilding Ltd \$235,000, expenditure \$70,500, to date \$141,000.			
Supply and buoy vessel for Dartmouth NS—Replacement for CCGS <i>Brant</i> (estimated cost \$2,270,000).....	1,135,000	1,135,000	754,454
Supply and buoy vessel for St John's—Replacement for CCGS <i>Sea Beacon</i> (estimated cost \$2,270,000).....	1,364,000	764,000	753,804
Contract (lump sum) for construction of the above two vessels: Marine Industries Ltd \$7,537,804, expenditure \$1,507,561 of which \$753,781 was charged to Dartmouth NS vessel and \$753,780 to the St John's vessel.			
Sounding vessel for Sorel Que—Replacement for CCGS <i>Detector</i> (estimated cost \$3,000,000).....	1,500,000	100,000	40
River tender for Saint John NB (estimated cost \$876,000)....	358,000	558,000	555,639
Contract (lump sum) for construction of the vessel: Saint John Shipbuilding and Dry Dock Ltd \$1,388,983, expenditure \$555,593.			
Supply and buoy vessel for Victoria—Replacement for CCGS <i>Estevan</i> (estimated cost \$6,000,000).....	600,000		
Coast guard cutter No 2 (west) (estimated cost \$6,515,000)..	1,300,000		
Lakehead tender for Parry Sound Ont (estimated cost \$1,450,000).....	580,000	580,000	4,967
67' survey workboat for St Lawrence ship channel (estimated cost \$250,000).....	250,000	260,000	258,216
Contract (lump sum and escalation) for the construction of the vessel: Kingston Shipyards Division of Canadian Shipbuilding and Engineering Ltd \$324,640, expenditure \$243,488.			
Three 40' crashboats for service on Great Lakes.....	180,000	180,000	16,772
One hovercraft for St Lawrence river (estimated cost \$500,000)	500,000	500,000	363,351
Contract (lump sum) for the construction of the craft: British Hovercraft Corp Ltd \$376,551, expenditure \$323,952.			
Five staff houses for ship's crews at Prince Rupert BC (estimated cost \$100,000).....	100,000	100,000	
A Plans and specifications, research and associated professional services for ships to meet future requirements.....	300,000	300,000	218,535
Contract (1965-66 fee, expenses and tank tests) for design, plans and specifications for construction of search and rescue vessels: Gilmore German & Milne \$153,500, expenditure \$1,672, to date \$151,722.			
A Alterations and additions to existing vessels.....	850,000	1,750,000	1,678,784
Contract (1966-67 lump sum plus contingencies) for conversion of CCGS <i>Eckaloo</i> : Allied Shipbuilders Ltd \$117,948, expenditure \$43,974, to date \$87,948.			
Contract (lump sum) annual drydocking of CCGS <i>Montcalm</i> : Canadian Vickers Shipyards Ltd \$101,711, expenditure \$101,711 (final).			

	Estimates	Allotments	Expenditures
Contract (lump sum) replacement of generators CCGS <i>C D Howe</i> : Marine Industries \$219,258, expenditure \$153,503.			
Contract (unit price) annual dry docking of CCGS <i>Wolfe</i> : Saint John Shipbuilding and Dry Dock Co Ltd \$112,059, expenditure \$112,059 (final) of which \$65,279 was charged to Canadian Coast Guard—administration.			
A Construction or acquisition of equipment.....	150,000	275,000	264,723
Contract (1964-65) for the purchase of three SE3160 Alouette III helicopters: Sud Aviation Co \$1,041,864, expenditure \$585, to date \$1,041,864 (final).			
Contract (1965-66 lump sum) for the purchase of one twin turbine helicopter: United Aircraft of Canada Ltd \$1,294,198, expenditure \$319, to date \$1,261,999.			
Helicopter procurement.....	200,000	400,000	374,877
Contract (lump sum) for purchase of three turbine helicopters: Bell Helicopter Co \$382,822, expenditure \$252,874.			
Contract (lump sum) for the purchase of one jet helicopter: Bell Helicopter Co \$116,432, expenditure \$116,432 (final).			
Weather ship west coast No 1 (estimated cost \$11,500,000).....		240,000	234,984
Expenditures on this project to date were \$13,185,693.			
Contract (1963-64 lump sum and escalation) for construction of CCGS <i>Vancouver</i> : Burrard Dry Dock Co Ltd \$11,602,253, expenditure \$83,255, to date \$11,602,253 (final).			
Contract (1965-66 lump sum) for supply of gyrocompasses: Sperry Piedmont Co division of Sperry Rand Corp \$158,583, expenditure \$2,732, to date \$130,744.			
Sounding vessel for Sorel Que agency—Replacement for CCGS <i>Frontenac</i> (estimated cost \$2,556,400).....		40,000	33,530
Expenditures on this project to date were \$2,494,772.			
Contract (1965-66 lump sum) for construction of the vessel: Canadian Shipbuilding and Engineering Ltd \$2,414,732, expenditure \$24,770, to date \$2,414,732 (final) (amends reporting in public accounts 1966-67).			
Deferment cost of cutter program.....		1,500,000	1,433,782
Payments were made to the following subcontractors, as authorized by TB 678050 March 13, 1968 and TB 678653 March 28, 1968, for cancellation charges, resulting from the indefinite postponement of construction of five twin screw, search and rescue cutters: S F Bowser Co Ltd \$1,673, David Budworth Ltd \$546, C T S of Canada Ltd \$2,482, Cummins Eastern Canada Ltd \$8,138, Davie Shipbuilding Ltd \$50, Dominion Aluminum Fabricating Ltd \$1,512, Electro Chemical Products Ltd \$70, Fairbanks Morse (Canada) Ltd \$1,299,872, Ferro Metal Ltd \$167, Galt Equipment Ltd \$293, General Marine Equipment Co Ltd \$150, Hamworth (Canada) Ltd \$5,903, Franz Hebold \$234, A Johnson & Co Canada Ltd \$67,644, Marine & Power Equipment Ltd \$32,079, Peacock Brothers Ltd \$201, Ruston & Hornsby Ltd \$7,500, W C R Sergent Ltd \$218, Vogel Fire Protection Co \$978, Waukeska Bearings Corp \$4,072.			
Total construction or acquisition of equipment..... (16)	\$ 23,717,000	\$ 21,375,352	\$ 19,124,614
A Included: <i>architects fees</i> \$196,252—Commercial Marine Services Montreal \$48,724, Gilmore German & Milne Montreal \$109,754, Philippe Demeules Sorel Que \$37,774; <i>consulting engineers fees</i> \$47,683—John J McMullen Associates Inc New York NY USA \$47,683; <i>design engineers fees</i> \$29,592—Flume Stabilization Systems Inc Hoboken NJ USA \$29,592.			
Included: marine equipment \$17,852,418, helicopter and spares \$374,877.			

*Marine regulations including pilotage and marine reporting services—
Construction or acquisition of buildings, works, land and equipment*

		Estimates	Allotments	Expenditures
NAUTICAL				
A	Construction or acquisition of equipment.....	(16) 61,000	61,000	22,788
PILOTAGE				
	Construction of acquisition of buildings, works and land.....	(13) 30,000	105,000	21,197
B	Construction or acquisition of equipment.....	(16) 250,000	427,061	175,860
	St John's—pilot boat			
	Contract (1966-67): Canadian National Railways \$180,917, expenditure \$18,092, to date \$180,917 (final).			
	Sydney N S—pilot boat			
	Contract (1966-67): Erieau Shipbuilding & Dry Dock Co Ltd \$240,411, expenditure \$147,625, to date \$240,411 (final).			
		280,000	532,061	197,057
STEAMSHIP INSPECTION				
	Construction or acquisition of buildings, works and land....	600,000	1,277,175	1,223,725
	Marystown Nfld—marine haul-out			
	*Contract (1966-67) (unit price) contract for construction of wharves: Lundrigans Ltd \$1,156,571, expenditure \$632,898, to date \$1,155,343 including holdbacks \$2,000.			
	*Contract: McNamara Industries Ltd \$273,622, expenditure \$273,622 (final).			
	*Contract: Ocean Steel & Contracting \$121,483, expenditure \$119,838 including holdbacks \$1,645.			
	*Contract for installation of syncrolift equipment: Pearlson Engineering Co Inc \$441,029, expenditure \$57,010, to date \$428,472 including holdbacks \$3,000.			
	*Contract (1965-66) for engineering consultants fees: J Philip Vaughan & Associates Ltd \$213,432 expenditure \$118,014, to date \$213,432 (final) (amends reporting in public accounts 1966-67).			
		(13) 600,000	1,277,175	1,223,725
	Total marine regulations—Construction or acquisition.....	\$ 941,000	\$ 1,870,236	\$ 1,443,570
*Awarded through the Department of Public Works.				
A	Included consulting engineers fees \$10,200—Fortress Engineering Ltd St John's \$10,200.			
B	Included marine equipment \$175,000.			
	Total Vote 10.....	\$ 50,387,700	\$ 50,387,700	\$ 46,310,524

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended..... (22) \$ 2,233

Cyrille Belisle was awarded costs of \$2,233 when he successfully appealed the suspension of his pilot's licence for three months.

RAILWAYS AND STEAMSHIPS

Vote 15 Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the auditors of the Company, arising in the operations in the calendar year 1967 in respect of the following:

(i) Canadian National Railway System (subject to recovery therefrom of accountable advances made to the Company from the Consolidated Revenue Fund)

(ii) Ferry Services:

Newfoundland ferry and terminals; Prince Edward Island ferry and terminals and Yarmouth, N S—Bar Harbour, Maine, USA.....

Vote 15c..... 36,397,600

21,245,100

Expenditures..... 57,642,700
\$ 57,611,037

Canadian National Railway system—Deficit, 1967

	Estimates	Allotments	Expenditures
Payments..... (33)	\$ 36,000,000	\$ 35,900,000	\$ 35,869,197

This sub-vote was provided for the payment of the deficit incurred by the Canadian National Railways in the operation of the system for the period from January 1 to December 31, 1967. The operating expenditures amounted to \$1,007,495,779 and the revenues to \$971,626,582 resulting in a deficit of \$35,869,197.

Newfoundland ferry and terminals, Deficit, 1967

	Estimates	Allotments	Expenditures
Payments..... (33)	\$ 16,428,000	\$ 16,528,000	\$ 16,527,170

This sub-vote was provided for the payment of the deficit incurred by the Canadian National Railways in the operation, for the department, of the Newfoundland ferry service between North Sydney, NS and Port aux Basques, and other ports in Newfoundland. For the period from January 1 to December 31, 1967, the operating expenditures amounted to \$22,515,066 and the revenues to \$5,987,896 resulting in a deficit of \$16,527,170.

Prince Edward Island ferry and terminals, Deficit, 1967

	Estimates	Allotments	Expenditures
Payments..... (33)	\$ 4,788,408	\$ 4,788,408	\$ 4,788,408

This sub-vote was provided for the payment of the deficit incurred by the Canadian National Railways in the operation, for the department, of the Prince Edward Island ferry service between Tormentine NB and Borden PEI. For the period from January 1 to December 31, 1967, the operating expenditures amounted to \$6,191,551 and the revenues to \$1,403,143 resulting in a deficit of \$4,788,408.

Yarmouth, Nova Scotia—Bar Harbour, Maine, USA ferry service—Deficit 1967

	Estimates	Allotments	Expenditures
Payments..... (33)	\$ 426,292	\$ 426,292	\$ 426,262

This sub-vote was provided for the payment of the deficit incurred by the Canadian National Railways in the operation, for the department, of the ferry service between Yarmouth, NS and Bar Harbour, Maine USA. For the period from January 1 to December 31, 1967, the operating expenditures amounted to \$1,897,527 and the operating revenues \$1,471,265 resulting in a deficit of \$426,262.

Total Vote 15.....	\$ 57,642,700	\$ 57,642,700	\$ 57,611,037
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Vote 20 Construction or acquisition of buildings, works and land, dock and terminal facilities, including improvements to terminal facilities owned by Newfoundland, and of vessels and related equipment as listed in the details of the estimates provided that Treasury Board may increase or decrease the amounts within the vote to be expended on individually listed projects.....

24,527,000

Vote 20c.....

1

Expenditures.....	24,527,001
	\$ 24,476,050

*Newfoundland Coastal Services—Construction or acquisition
of passenger-cargo vessels and equipment and harbour facilities*

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land.....	225,000	156,500	154,839
*Contract for construction of alternate port facilities at Mulgrave NS for gulf service operation: R A Douglas Ltd \$343,246, expenditure \$146,945, to date \$343,246 (final).			
(13) \$	225,000	\$ 156,500	\$ 154,839

*Awarded through the Department of Public Works.

*Construction or acquisition of ferry vessels and equipment as listed in the
details of the estimates, provided that Treasury Board may increase or decrease
the amount within the vote to be expended upon individually listed projects*

	Estimates	Allotments	Expenditures
Ferry vessel for service between North Sydney, NS and Argentina, Nfld.....	1,912,900	1,769,700	1,769,699
Contract (lump sum) (1964-65) for construction of a twin screw diesel electric icebreaker, truck, auto and passenger ferry: Marine Industries Ltd \$12,923,090, expenditure \$1,703,046, to date \$12,785,688.			
Ferry vessel for freight service between North Sydney NS and Port aux Basques Nfld.....	4,925,200	4,217,900	4,217,838
Contract (lump sum) (1965-66) for one twin screw diesel train and truck ferry: Davie Shipbuilding Ltd \$11,874,167, expenditure \$4,049,476, to date \$11,850,354.			
Ferry vessel for the Prince Edward Island car ferry service Contract (lump sum) (1965-66) for construction of one ice- breaking ferry: Marine Industries Ltd \$13,198,633, ex- penditure \$3,959,590, to date \$11,878,770.	2,773,200	3,992,300	3,992,215
A Ferry vessel <i>William Carson</i> —improvements.....	105,000	41,000	40,970
Ferry vessel <i>Patrick Morris</i> —conversion.....	1,374,601	1,094,551	1,094,543
Contract: Dosco Industries Ltd \$1,733,287, expenditure \$1,051,204.			
Ferry vessel <i>John Guy</i> —additions and betterments.....	75,000	47,350	47,348
Ferry vessel <i>Bluenose</i> —additions and betterments.....	25,000	28,100	28,086
(16) \$	11,190,901	\$ 11,190,901	\$ 11,190,699
A Consisted of a payment for consulting architects fees to Flume Stabilization System Ltd Hoboken NJ USA \$40,970.			

*Construction of dock and terminal facilities
at Port aux Basques, Newfoundland*

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land..... (13)	5,025,000	5,275,000	5,274,274
*Contract (1965-66) for construction of dock and terminal facilities—phase 1: McNamara Construction of Nfld Ltd \$3,425,265, expenditure \$382,588, to date \$3,394,287 including holdbacks \$33,381.			
*Contract (1966-67) for phase 11—dock and overpass #1: Inspiration Ltd \$2,957,840, expenditure \$1,267,148, to date \$2,904,380 including holdbacks \$66,213.			
*Contract for phase 111—transfer shed: Inspiration Ltd \$1,491,633, expenditure \$1,245,859, to date \$1,462,111 including holdbacks \$25,671.			
*Contract for ferry terminal facilities: Maritime Steel \$2,248,235, expenditure \$1,080,845 including holdbacks \$97,295.			

	Estimates	Allotments	Expenditures
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*Contract for ferry terminal part 5: Seaboard Construction \$931,745, expenditure \$566,997 including holdbacks \$28,350.

*Contract (1964-65) for consultants fees: Whitman Benn and Associates \$1,180,000, expenditure \$365,404, to date \$677,352.

Payments for acquisition of land were made to: Imperial Oil Ltd Don Mills Ont \$5,800, estate of Sir Joseph Outerbridge St John's \$45,000.

A Construction or acquisition of equipment..... (16)	57,700	57,700	34,762
	\$ 5,082,700	\$ 5,332,700	\$ 5,309,036

Expenditures on this project to date were \$20,028,271.

*Awarded through the Department of Public Works.

A Under authority of P.C. 4271, August 22, 1951, the Canadian National Railways was appointed agent of Her Majesty to carry out certain portions of the work and to make payments thereunder subject to reimbursement by Her Majesty. Payments to the company in the current year were \$347,868 which included \$34,762 for equipment and \$313,106 for buildings, works and land, to date \$4,932,638.

*Construction of dock and terminal facilities
at North Sydney, Nova Scotia and Argentia, Newfoundland*

	Estimates	Allotments	Expenditures
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Construction or acquisition of buildings, works and land.....	7,880,000	7,690,000	7,685,230
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Argentia Nfld—

*Contract (1965-66) for construction of new ferry facilities, dock and transfer bridge: McNamara Construction of Nfld Ltd \$2,127,904, expenditure \$89,964, to date \$2,127,904 including holdbacks \$103,373.

*Contract (1966-67) for grading, structural services and access road to terminal site: McNamara Construction of Nfld Ltd \$1,040,207, expenditure \$608,452, to date \$1,040,207 (final).

*Contract for ferry terminal facilities: McNamara Construction of Nfld Ltd \$795,413, expenditure \$720,291 including holdbacks \$37,910.

*Contract for sub base Argentia access road: Nova Construction \$725,400, expenditure \$663,082 including holdbacks \$66,308.

*Contract (1965-66) for grading and drainage of access road: M A Rose & Son Ltd \$3,541,696, expenditure \$453,445, to date \$3,453,952 including holdbacks \$72,698.

*Contract for building renovations: Seaboard Construction \$420,696, expenditure \$377,586 including holdbacks \$18,879.

*Contract for access road: Trynor Construction \$495,583, expenditure \$495,583 (final).

*Contract (1964-65) for designing plans and specifications: Whitman Benn and Associates \$380,000, expenditure \$110,609, to date \$338,206.

North Sydney N S—

*Contract (1964-65) for terminal development of public wharf: T C Gorman (Nova Scotia) Ltd \$678,367, expenditure \$6,982, to date \$629,120 including holdbacks \$9,810.

*Contract (1965-66) for terminal development of Canadian National Railways loading ramp: T C Gorman (Nova Scotia) Ltd \$388,583, expenditure \$12,513, to date \$388,583 including holdbacks \$14,012.

*Contract for terminal development of rail ferry: T C Gorman (Nova Scotia) Ltd \$2,149,952, expenditure \$1,159,343, to date \$1,738,395 including holdbacks \$86,919.

	Estimates	Allotments	Expenditures
*Contract (1965-66) for construction of terminal facilities, dock and transfer bridge: T C Gorman (Nova Scotia) Ltd \$2,180,208, expenditure \$941,641, to date \$1,741,034 including holdbacks \$87,051.			
*Contract for pedestrian overpass: T C Gorman \$171,907, expenditure \$119,765 including holdbacks \$5,988.			
*Contract for terminal buildings: Maritime Builders \$682,904, expenditure \$31,451.			
*Contract (1963-64) for designing plans and specifications of ferry terminal: McNamara Engineering Ltd \$725,000, expenditure \$176,947, to date \$599,390.			
Payments for acquisition of land at North Sydney N S were: Maria Artabano et al \$20,000, Joseph MacNeil \$17,800, Jean Paul Masse \$22,800, Robert I Ryan \$21,000, Earl C Swain \$21,100.			
	(13) \$ 7,880,000	\$ 7,690,000	\$ 7,685,230

*Awarded through the Department of Public Works.

Prince Edward Island car ferry and terminals—Construction or acquisition of buildings, works, land and equipment

	Estimates	Allotments	Expenditures
A Construction or acquisition of buildings, works and land	117,000	117,000	102,573
Borden PEI—changes to existing pier			
*Contract (1963-64) for Canadian National Railways ferry extension: McNamara Construction of Nova Scotia Ltd \$1,203,888, expenditure \$7,000, to date \$1,203,888 (final) (amends reporting in public accounts 1966-67).			
*Contract (1962-63) for consultants fees: Whitman Benn and Associates \$143,577, expenditure \$7,448, to date \$143,577.			
	(13) \$ 117,000	\$ 117,000	\$ 102,573

A Included a payment of \$88,125 to Canadian National Railways.

*Awarded through the Department of Public Works.

Miscellaneous terminals—Construction or acquisition of buildings, works, land and terminal facilities

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land	6,000	14,500	12,978
	(13) \$ 6,000	\$ 14,500	\$ 12,978

Bell Island-Portugal Cove, Newfoundland, ferry service—Repairs and improvements to terminal facilities owned by Newfoundland

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land	25,400	25,400	20,695
*Contract (1965-66) for repairs and improvements: M A Rose & Son Ltd \$300,790, expenditure \$14,122, to date \$300,790 including holdbacks \$19,698.			
	(13) \$ 25,400	\$ 25,400	\$ 20,695

*Awarded through the Department of Public Works.

Total Vote 20	\$ 24,527,001	\$ 24,527,001	\$ 24,476,050
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Vote 25 Payments under the Maritime Freight Rates Act, payments to provinces as contributions to assist highway construction related to the abandonment of railway branch lines, grants in aid of transportation research to universities and such other organizations as may be approved by the Treasury Board, and payments for supplemental pension allowances to railway employees, subject to the terms specified in the sub-vote titles listed in the details of the estimates.....	16,247,100
Vote 25b To extend the purpose of Transport Vote 25 of the main estimates, 1967-68 to include payments to the Canadian National Railways equal to the calendar year 1967 deficit, as approved by auditors of the Canadian National Railways, of the Intercolonial and Prince Edward Island Railways Employees' Provident Fund and a further payment to the Canadian National Railways in an amount equal to the final deficit of the Canadian Government Merchant Marine Self Insurance Fund.....	6,800,000
	23,047,100
Expenditures.....	\$ 21,372,897

Maritime Freight Rates Act—Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by auditors of the said Company respecting the eastern lines of the Canadian National Railways and in the case of the other railways by the Board of Transport Commissioners for Canada) on all traffic moved during the calendar year 1967

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Canadian National Railway Company.....	12,564,000	12,560,000	12,056,000
Canada and Gulf Terminal Railway.....	35,000	39,000	38,568
Canadian Pacific Railway Company.....	975,000	975,000	855,401
Dominion Atlantic Railway.....	460,000	460,000	381,874
Cumberland Railway Company.....	735,000	735,000	590,154
Grand Falls Central Railway Company.....	330,000	330,000	258,773
	<u>(20) \$ 15,099,000</u>	<u>\$ 15,099,000</u>	<u>\$ 14,180,770</u>

Payments to provinces as contributions, to assist highway construction related to the abandonment of railway branch lines

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contribution to the province of New Brunswick towards the cost of construction or rebuilding of the Moncton-Buctouche highway related to the abandonment of the C N R Buctouche branch line.....	225,000	225,000	225,000
Other contributions.....	518,424	501,324	
	<u>(20) \$ 743,424</u>	<u>\$ 726,324</u>	<u>\$ 225,000</u>

Grants in aid of transportation research to universities and such other organizations as may be approved by the Treasury Board

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Grants.....	(20)	\$ 100,000	\$ 100,000	\$ 64,300

Railways employees' provident fund—To supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1967 \$30 per month instead of \$20 per month as fixed by the said Act

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Pensions.....	(20) \$	4,100	\$ 4,200	\$ 4,146

Supplemental pension allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Allowances.....	(21)	\$ 294,000	\$ 311,000	\$ 310,956

Railway employees' provident fund—Deficit, 1967

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Deficit.....	(20)	\$ 6,800,000	\$ 6,800,000	\$ 6,581,149

Canadian government merchant marine self-insurance fund—Final deficit

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Deficit.....	(20)	\$ 6,576	\$ 6,576	\$ 6,576

Total Vote 25.....		<u>\$ 23,047,100</u>	<u>\$ 23,047,100</u>	<u>\$ 21,372,897</u>
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Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107 Appropriation Act, No. 5, 1963).....	(20)	\$	872,666
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Subsidy in respect of the construction of a line of railway at or near Grimshaw, in the Province of Alberta, to Great Slave Lake in the Northwest Territories (Chap. 56, Statutes of 1960-61).....	(20)	\$	4,375,000
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AIR SERVICES

Vote 30 Administration, operation and maintenance including the administration of the Aeronautics Act and regulations issued thereunder and the administration of the Radio Act and regulations issued thereunder.....	118,888,000
Vote 30b.....	1,463,000
Vote 30c.....	844,000
Transfer from Treasury Board Vote 5 contingencies.....	4,853,000
	126,048,000
Expenditures.....	\$ 125,819,806

Total revenue arising from the above expenditures amounted to \$37,865,156.

Expenditures included ex-gratia payments of \$100 or over as follows:

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Compensation for injuries sustained in a fall at Montreal International airport.		
E V Bell.....	P.C. 1967-16/2213 Nov. 30, 1967..	500
Overcontribution to the unemployment insurance fund.		
J Y A Dagenais.....	P.C. 1967-43/1621 Aug. 23, 1967..	167
Estate of E Latour.....	P.C. 1967-26/655 April 13, 1967...	245
Reimbursement for out-of-pocket expenses resulting from a fall at Winnipeg International airport.		
M Higgs.....	P.C. 1967-33/812 May 4, 1967....	1,196
Reimbursement for loss of personal effects in a fire at Old Glory Mountain B C weather station.....	P.C. 1966-35/1375 Dec. 22, 1966	
W R Raithby.....		500

DEPARTMENT OF TRANSPORT

40-27

Particulars and payee	Authority	Amount
D J Todd.....		340
P K Wright.....		359
		<u>\$ 3,307</u>

Air services administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 3,012,000			
Transfer from Treasury Board Vote 5 contingencies	41,400			
Overtime.....	(1)	3,053,400	3,588,400	3,588,088
Allowances.....	(1)		22,000	21,222
A Professional and special services.....	(2)	10,000	15,200	15,101
Travelling and removal expenses.....	(4)	5,000	18,000	17,505
Freight, express and cartage.....	(5)	95,000	128,000	127,607
Postage.....	(6)	284,000	136,300	134,357
Telephones, telegrams and other communication services.....	(7)	3,000	3,000	3,000
Publication of departmental reports and other informational material.....	(8)	54,000	66,500	66,352
Advertising.....	(9)		2,000	1,519
Office stationery, supplies, equipment and furnishings.....	(10)	4,000	4,000	2,006
Materials and supplies.....	(11)	294,400	297,400	297,209
Repairs and upkeep of buildings and works.....	(12)	21,000	33,500	33,271
Rental of buildings.....	(14)		4,500	4,159
Repairs and upkeep of equipment.....	(15)	1,400	1,400	
Rental of equipment.....	(17)	1,000	13,500	13,256
Municipal or public utility services.....	(18)		200,000	198,056
Unemployment insurance contributions.....	(19)	6,000	9,500	9,322
Sundries.....	(21)	200	7,200	6,706
	(22)	8,000	290,000	289,727
		<u>\$ 3,840,400</u>	<u>\$ 4,840,400</u>	<u>\$ 4,828,463</u>

Revenue arising from the above expenditures amounted to \$12,401 and consisted of *Proceeds from sales*—\$3,632; *Services and service fees*—\$629; *Miscellaneous* \$8,140—refund of monthly salary and subsistence allowance paid to J R Baxter while he was a member of the Commonwealth Telecommunication Body \$8,118, sundries \$22.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$2,801.

Technical services \$12,649—Judge John B Robinson Haileybury Ont \$3,236.

Tuition fees \$2,055.

Construction services administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 4,727,000			
Transfer from Treasury Board Vote 5 contingencies	134,400			
Overtime.....	(1)	4,861,400	4,898,900	4,898,689
Allowances.....	(1)	86,000	93,000	92,969
A Professional and special services.....	(2)	11,000	5,150	5,083
Travelling and removal expenses.....	(4)	42,000	9,250	8,907
Freight, express and cartage.....	(5)	433,000	420,750	420,431
Postage.....	(6)	6,000	7,100	7,047
Telephones and telegrams.....	(7)	3,000	3,000	3,000
Office stationery, supplies and equipment.....	(8)	40,000	41,300	41,193
Materials and supplies.....	(11)	84,000	85,000	84,914
Repairs and upkeep of equipment.....	(12)	129,000	137,000	136,955
Municipal or public utility services.....	(17)	38,000	32,500	32,391
Sundries.....	(19)	1,000	3,700	3,658
	(22)	7,000	7,750	7,703
		<u>\$ 5,741,400</u>	<u>\$ 5,744,400</u>	<u>\$ 5,742,940</u>

Revenue arising from the above expenditures amounted to \$586 and consisted of *Privileges, licences and permits*—\$560; *Miscellaneous*—\$26.

A Payments by services with individual payments of \$2,000 or over were:

Computer and data processing contracts \$2,278.*Miscellaneous services* \$6,629.*Control of civil aviation including the administration of the Aeronautics Act and the regulations issued thereunder*

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 5,084,000			
Transfer from Treasury Board Vote 5 contingencies	187,500			
		(1) 5,271,500	5,520,500	5,519,631
Overtime.....		(1) 130,000	280,000	279,850
Allowances.....		(2) 111,000	360,000	359,741
A Professional and special services.....		(4) 690,000	724,500	724,394
Travelling and removal expenses.....		(5) 316,000	438,500	437,945
Freight, express and cartage.....		(6) 32,000	49,500	49,102
Postage.....		(7) 6,000	6,000	6,000
Telephones and telegrams.....		(8) 46,000	46,500	46,455
Publication of information material.....		(9) 81,000	99,000	98,551
Office stationery, supplies and equipment.....		(11) 48,000	92,500	92,262
Materials and supplies.....		(12) 988,000	2,078,000	2,074,342
Repairs and upkeep of buildings and works.....		(14) 2,000	2,500	2,414
Rental of buildings.....		(15) 56,000	52,500	51,986
Repairs and upkeep of equipment.....		(17) 1,008,000	103,000	97,558
Rental of equipment.....		(18) 9,000	4,000	2,514
Municipal or public utility services.....		(19) 5,000	3,500	3,142
Unemployment insurance contributions.....		(21) 300	1,300	887
Sundries.....		(22) 25,700	25,700	25,379
		\$ 8,825,500	\$ 9,887,500	\$ 9,872,153

Revenue arising from the above expenditures amounted to \$277,114 and consisted of *Privileges, licences and permits* \$208,024—aircraft registration certificates \$34,103, airport licences \$8,144, airworthiness certificates \$79,497, aviation personnel licences \$79,297, rentals \$6,983; *Proceeds from sales*—\$1,717; *Services and service fees* \$54,263—fees for use of aircraft \$54,261, sundries \$2; *Miscellaneous* \$13,110—fines and forfeitures \$10,273, sundries \$2,837.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$13,788—Capital Commercial Laundry Ltd Eastview Ont \$9,432.*Consulting engineers fees* \$4,504—Arsenault and Arcand Montreal \$4,500.*Investigation into wrecks* \$2,108—Capital Guard Service Ltd Ottawa \$2,108.*Pilot training fees* \$24,300—Air Canada Winnipeg \$6,975, Flight Safety Inc Flushing NY USA \$17,325.

Technical services \$679,694—Acres Research and Planning Ltd Niagara Falls Ont \$107,750, Canadair Ltd Montreal \$5,959, Eastern Provincial Airways (1963) Ltd Gander Nfld \$4,922, John B Parkin Associates Toronto \$74,991, Polar Divers Co Stephenville Nfld \$3,000, R Dixon Speas Associates of Canada Ltd Montreal \$150,000, Traffic Research Corporation Ltd Toronto \$235,260.

Airports and other ground services—Operation and maintenance

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 16,423,000			
Transfer from Treasury Board Vote 5 contingencies.....	258,400			
		(1) 16,681,400	16,106,400	16,102,012
Overtime.....		(1) 633,000	767,500	767,100
Allowances.....		(2) 387,000	551,500	551,092
A Corps of commissionaires services.....		(4) 119,000	265,500	265,106
A Cleaning services by contract.....		(4) 1,266,000	1,406,000	1,404,745
A Other professional and special services.....		(4) 3,556,000	3,126,000	3,119,707
Travelling and removal expenses.....		(5) 706,000	684,000	672,283
Transportation of employees by contract.....		(5) 40,600	88,000	87,545
Freight, express and cartage.....		(6) 252,000	264,000	263,779
Postage.....		(7) 20,000	20,000	20,000
Telephones and telegrams.....		(8) 151,000	151,000	142,464
Advertising.....		(10) 8,000	9,500	9,054
Office stationery, supplies and equipment.....		(11) 88,000	91,000	90,982

		Estimates	Allotments	Expenditures
Materials and supplies.....	(12)	5,928,000	5,418,000	5,414,401
Repairs and upkeep of buildings and works.....	(14)	859,000	969,000	967,200
Rental of buildings and land.....	(15)	32,000	114,000	113,565
Repairs and upkeep of equipment.....	(17)	197,000	305,000	304,694
Rental of equipment.....	(18)	103,000	35,000	33,503
Municipal or public utility services.....	(19)	3,091,000	3,036,000	3,035,374
Unemployment insurance contributions.....	(21)	27,000	27,000	23,971
B Deficits incurred in the management and operation of certain facilities at airports.....	(22)	89,000	89,000	73,604
Sundries.....	(22)	37,000	37,000	28,014
		<u>\$ 34,270,400</u>	<u>\$ 33,560,400</u>	<u>\$ 33,490,195</u>

Revenue arising from the above expenditures amounted to \$32,438,737 and consisted of *Privileges, licences and permits* \$14,595,309—aircraft parking—outside (including dead storage) \$230,671, car parking meters \$233,520, concessions \$9,202,370, observation roof-turnstiles \$175,334, registration fee for mobile equipment for aircraft fuelling \$167,701, rentals \$4,581,671, sundries \$183; *Proceeds from sales* \$977,359—electric power \$359,587, gasoline and oil \$24,352, heat \$97,133, land and buildings \$67,871, steam \$220,010, water \$202,431, sundries \$5,975; *Services and service fees* \$16,666,138—aircraft landing fees \$15,221,130, garbage disposal \$13,239, joint user terminal facilities charge \$1,018,486, mess receipts \$135,304, recoverable services \$51,322, telephone service \$2,335, sundries \$144,322; *Miscellaneous* \$199,990—fines, Transport Act \$101,736, profit of Commercial Caterers Limited, Gander International Airport operations for 1964-65 and 1966-67 \$58,094, sundries \$40,160.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$1,404,745—Allied Aviation Service Company of Newfoundland Ltd Gander Nfld \$81,289, American Building Maintenance Co of Canada Toronto \$229,234, Jet Janitor Services Ltd Stephenville Nfld \$104,967, Modern Building Cleaning division of Dustbane Enterprises Ltd Toronto \$103,074, Nation-Wide Interior Maintenance Co Ltd Montreal \$333,896, Scandinavian Janitors' Service Ltd Edmonton \$107,307.

Consulting engineers fees \$5,600—Alpha Design and Draft Inc Montreal \$3,497.

Laundry and towel services \$7,509.

Legal fees \$2,028.

Medical, dental, optical and hospital services \$11,403—Travel Care Montreal \$10,570.

Messing costs \$282,355.

Operation and maintenance of airports and air facilities by contract \$1,665,975—City of Calgary Alta \$92,500, Canadian Marconi Co Montreal \$94,804, Tower Foundation Joint Venture Montreal \$1,478,671.

Police protection services by RCMP \$847,217.

Protection services \$265,106—Canadian Corps of Commissionaires Ottawa \$265,106.

Service charges for collection of landing and parking fees \$14,271—Bristol Aviation Services Dorval Que \$5,083, Genaire (1961) Ltd Malton Ont \$2,885.

Snow removal \$114,863—Armstrong Bros Co Ltd Brampton Ont \$24,959, Canadian National Railways Montreal \$3,487, Charles Durandau Ltd Montreal \$74,627, A Gross Cartage Ltd St Boniface Man \$21,380, Pavage Marcel Morin Quebec \$4,740.

Technical services \$132,464—Arsenault and Arcand Montreal \$10,800, Kates Peat Marwick & Co Toronto \$15,000, Bill Martin Fuels and Enterprises Ltd Port Arthur Ont \$2,898, Nu-Life Upholstering Ltd Weston Ont \$4,096, Sure-Kill Pest Control Co Ltd Islington Ont \$2,067, M M Waters Cookeville Ont \$7,888.

Miscellaneous \$6,022.

B Consisted of deficits incurred in the management and operation of facilities at Port Hardy B C airport—National Caterers Ltd Vancouver \$39,506, Coral Harbour N W T airport—Commercial Caterers Ltd Toronto \$34,098.

Air traffic control

		Estimates	Allotments	Expenditures
Salaries.....	\$	9,541,000		
Transfer from Treasury Board Vote 5 contingencies.....		1,252,100		
		<u>(1) 10,793,100</u>	<u>10,576,100</u>	<u>10,575,085</u>
Overtime.....	(1)	270,000	418,000	417,341
Allowances.....	(2)	153,000	148,700	148,042
A Professional and special services.....	(4)	31,000	10,000	8,891
Travelling, transportation and removal expenses.....	(5)	366,000	352,000	351,117
Freight, express and cartage.....	(6)	7,000	3,000	2,626
Postage.....	(7)	2,300	2,400	2,336
Telephones, telegrams and cables.....	(8)	58,000	63,200	63,094

		Estimates	Allotments	Expenditures
B	Telephone and telegraph communication networks leased for aircraft control.....	(8) 1,473,000	1,440,000	1,438,986
	Office stationery, supplies and equipment.....	(11) 55,000	48,000	47,550
	Materials and supplies.....	(12) 19,000	22,000	21,911
	Repairs and upkeep of buildings and works.....	(14) 3,000	3,000	1,689
	Rental of buildings.....	(15) 7,000	29,000	28,835
	Repairs and upkeep of equipment.....	(17) 10,000	5,000	4,300
	Rental of equipment.....	(18) 61,000	21,000	19,966
	Municipal or public utility services.....	(19) 2,000	4,000	3,591
	Unemployment insurance contributions.....	(21) 700	700	154
	Sundries.....	(22) 120,000	2,000	1,048
		\$ 13,431,100	\$ 13,148,100	\$ 13,136,562

Revenue arising from the above expenditures amounted to \$5,543 and consisted of *Privileges, licences and permits* \$5,347—rentals \$5,347; *Services and service fees*—\$157; *Miscellaneous*—\$39.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$4,381—Al's Whitehorse Window Cleaning and Janitor Service Whitehorse Y T \$2,031.

Miscellaneous services \$4,510.

B Included payments to: The Bell Telephone Company of Canada \$142,913, Canadian National Railways \$760,589, Canadian Pacific Railway Company \$340,520.

*Radio aids to air and marine navigation—Administration,
operation and maintenance*

		Estimates	Allotments	Expenditures
	Salaries and wages.....			\$ 16,548,000
	Transfer from Treasury Board Vote 5 contingencies.....			2,351,500
		(1) 18,899,500	18,039,500	17,832,414
	Less—amount recoverable from the United States Coast Guard for operation of Loran stations at Cape Race and St Anthony, Nfld.....	(34) 200,000	200,000	
		18,699,500	17,839,500	17,832,414
	Overtime.....	(1) 1,114,000	1,859,000	1,857,677
	Allowances.....	(2) 663,000	621,500	616,132
	Operation of facilities by contract.....	(4) 55,000	66,000	65,780
A	Other professional and special services.....	(4) 308,000	220,000	218,972
	Travelling, transportation and removal expenses.....	(5) 1,093,000	1,131,000	1,130,687
	Freight, express and cartage.....	(6) 137,000	137,000	118,412
	Postage.....	(7) 14,000	14,000	14,000
	Telephones, telegrams and local communication services.....	(8) 1,595,000	1,740,000	1,739,553
	Communication networks—			
B	Air operations teletype network.....	(8) 1,074,000	1,052,000	1,047,527
C	Tape relay and off-net systems.....	(8) 864,000	810,000	805,264
	Other communication circuits.....	(8) 144,000	75,000	70,218
	Publication of departmental reports.....	(9) 45,000	45,000	23,868
	Office stationery, supplies and equipment.....	(11) 202,000	224,000	223,760
	Materials and supplies.....	(12) 2,303,000	1,973,000	1,967,537
	Repairs and upkeep of buildings and works.....	(14) 208,000	168,000	165,997
	Rental of land and buildings.....	(15) 119,000	69,000	67,287
	Repairs and upkeep of equipment.....	(17) 345,000	190,000	187,771
	Rental of equipment.....	(18) 78,000	78,000	77,356
	Municipal or public utility services.....	(19) 750,000	655,000	653,235
	Unemployment insurance contributions.....	(21) 5,000	6,500	6,183
	Sundries.....	(22) 100,000	17,000	15,354
		\$ 29,837,500	\$ 28,990,500	\$ 28,904,984

Revenue arising from the above expenditures amounted to \$2,692,892 and consisted of *Privileges, licences and permits* \$412,519—rentals \$411,019, sundries \$1,500; *Proceeds from sales* \$70,318—electric power \$43,872, land and buildings, \$26,410, sundries \$36; *Services and service fees* \$2,205,218—air ground radio service \$1,787,410, commercial message tolls \$346,190, mess receipts \$10,342, recoverable services \$37,247, sundries \$24,029; *Miscellaneous*—\$4,837.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$29,615.

Consultants fees \$23,040—International Business Machines Co Ltd Don Mills Ont \$3,071, L W Lockett Ottawa \$2,925, Ian Martin Associates Ltd Toronto \$8,235, R H Moulton Ottawa \$8,809.

Medical, dental, optical and hospital services \$2,424.

Messing costs \$15,892.

Operations and maintenance of facilities by contract \$14,065—Pacific Western Airlines Ltd Vancouver \$14,065.

Snow removal \$19,834.

Technical personnel services \$111,315—Bell Telephone Company of Canada Montreal \$13,307, British Columbia Telephone Co Vancouver \$5,795, Campbell Reproductions Ltd Ottawa \$6,331, Canadian National Telecommunications Toronto \$2,260, Canadian Pacific Railway Co Ottawa \$2,941, Central Data Processing Service Bureau Ottawa \$6,622.

Tuition fees \$2,787.

B Included: Canadian National Railways \$621,493, Canadian Overseas Telecommunication Corporation \$173,428, Canadian Pacific Railway Company \$198,407.

C Payment was made to Canadian National Railways.

*Radio Act and Regulations—Administration,
operation and maintenance*

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$ 3,856,000			
Transfer from Treasury Board Vote 5 contingencies	161,400			
		(1) 4,017,400	4,017,400	4,016,007
Overtime.....		(1) 13,000	20,500	20,438
Allowances.....		(2) 9,000	11,000	10,703
A Professional and special services.....		(4) 55,000	55,000	46,620
Travelling, transportation and removal expenses.....		(5) 165,000	137,000	136,576
Freight, express and cartage.....		(6) 5,700	7,200	7,017
Postage.....		(7) 13,000	13,500	13,160
Telephones, telegrams and other communication services.....		(8) 32,000	32,000	30,773
Publication of departmental reports.....		(9) 20,000	38,000	37,568
Office stationery, supplies and equipment.....		(11) 57,000	81,000	80,327
Materials and supplies.....		(12) 46,000	49,500	49,400
Repairs and upkeep of buildings and works.....		(14) 11,000	11,000	9,803
Rental of land and buildings.....		(15) 4,000	5,000	4,709
Repairs and upkeep of equipment.....		(17) 55,000	45,000	43,406
Municipal or public utility services.....		(19) 8,000	9,500	9,427
Pensions and other benefits.....		(21) 300	300	277
Sundries.....		(22) 25,000	3,500	3,310
		\$ 4,536,400	\$ 4,536,400	\$ 4,519,521

Revenue arising from the above expenditures amounted to \$2,283,838 and consisted of *Privileges, licences and permits* \$2,241,224—private commercial broadcasting station licence fees \$1,664,661, radio operators examination fees \$8,203, radio station licence fees \$568,340, sundries \$20; *Proceeds from sales* \$8,451—publications \$3,378, sundries \$5,073; *Services and service fees* \$30,509—ship radio inspection fees \$23,945, type approval and testing fees \$6,432, sundries \$132; *Miscellaneous* \$3,654—fines \$682, recovery of court costs \$2,819, sundries \$153.

A Payment by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$3,866.

Computer and data processing contracts \$9,529—Central Data Processing Service Bureau Ottawa \$7,455.

Consulting engineers fees \$19,400—Acres Intertel Ltd Ottawa (formerly Intertel Consultants Ltd) \$19,400.

Snow removal \$4,227.

Miscellaneous services \$9,598.

Meteorological services—Administration, operation and maintenance

		Estimates	Allotments	Expenditures
Salaries and wages.....	\$15,533,500			
Transfer from Treasury Board Vote 5 contingencies.....	466,300			
		(1) 15,999,800	15,803,800	15,803,265
Less—salaries and wages chargeable to manufacturing suspense account.....		(34) 55,000		
		15,944,800	15,803,800	15,803,265
Overtime.....		(1) 633,500	923,500	923,052
Allowances.....		(2) 403,000	365,000	364,321
Weather observer contracts.....		(4) 571,100	485,100	484,506
A Other professional and special services.....		(4) 306,400	283,400	283,364
Travelling and removal expenses.....		(5) 767,700	808,700	808,306
Freight, express and cartage.....		(6) 456,800	322,800	322,331
Postage.....		(7) 30,000	30,500	30,255
Telephones and telegrams.....		(8) 242,800	204,800	204,680
B Teletype.....		(8) 1,514,400	1,458,400	1,458,019
C Facsimile facilities.....		(8) 953,600	913,600	913,221
Printing of departmental reports and meteorological publications.....		(9) 23,700	23,700	22,159
Office stationery, supplies and equipment.....		(11) 504,800	621,800	621,362
D Electronic computer services.....		(11) 679,000	444,000	442,466
Materials and supplies.....		(12) 1,092,200	1,286,200	1,285,672
Repairs and upkeep of buildings and works.....		(14) 32,700	11,700	11,333
Rental of land, buildings and works.....		(15) 34,000	25,000	24,301
Repairs and upkeep of equipment.....		(17) 88,200	32,200	31,644
Rental of equipment.....		(18) 1,000	20,000	19,868
E Charter of aircraft for aerial ice surveys.....		(18) 1,077,600	1,208,600	1,207,915
Municipal or public utility services.....		(19) 51,200	41,200	40,530
Taxes and school fees.....		(19) 18,000	10,500	10,181
Unemployment insurance contributions.....		(21) 5,300	3,300	1,468
Sundries.....		(22) 133,500	12,500	10,769
		\$ 25,565,300	\$ 25,340,300	\$ 25,324,988

Revenue arising from the above expenditures amounted to \$153,995 and consisted of *Privileges, licences and permits* \$119,985—rentals \$119,985; *Proceeds from sales* \$4,752—electric power \$2,426, publications \$2,326; *Services and service fees* \$23,107—special meteorological information supplied to private companies \$22,104, sundries \$1,003; *Miscellaneous*—\$6,151.

A Payments by services with individual payments of \$2,000 or over were:

Cleaning services by contract \$9,660—Jet Janitor Services Ltd Stephenville Nfld \$3,575.

Consulting engineers fees \$2,581—Geospace Engineering Co Ottawa \$2,581.

Medical, dental, optical and hospital services \$3,682.

Messing costs \$9,197.

Protection services \$28,677—Canadian Corps of Commissionaires Ottawa \$28,677.

Technical services and research \$215,332—Gander Aviation Ltd Gander Nfld \$3,500, Laval University Quebec \$10,000, McGill University Montreal \$60,000, University of Saskatchewan Saskatoon Sask \$3,250, Saskatchewan Research Council Saskatoon Sask \$5,000, University of Western Ontario London Ont \$25,000.

Tuition fees \$14,235.

B Included: Canadian National Railways \$887,973, Canadian Pacific Railway Company \$290,942.

C Included: Canadian National Railways \$695,574, Canadian Pacific Railway Company \$130,850.

D Included: Computing Services Co Toronto \$16,968, Control Data Canada Ltd Don Mills Ont \$156,362, International Business Machines Co Ltd Don Mills Ont \$12,496, University of Toronto \$2,998.

E Included: Kenting Aviation Ltd Toronto \$1,126,561.

Total Vote 30.....	\$ 126,048,000	\$ 126,048,000	\$ 125,819,806
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Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments 1967-68	Expenditures 1967-68
Headquarters.....	34,363,100	34,280,892
Moncton.....	20,260,500	20,211,180
Montreal.....	16,922,300	16,886,863
Toronto.....	14,699,100	14,681,366
Winnipeg.....	13,699,800	13,684,488
Edmonton.....	14,725,600	14,710,910
Vancouver.....	11,377,600	11,364,107
	<u>\$126,048,000</u>	<u>\$125,819,806</u>

Vote 35 Construction or acquisition of buildings, works, land and equipment including national airports (as determined by the Minister of Transport) and related facilities, contributions towards construction done by local or private authorities with respect to such airports; amounts to be paid in settlement of claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation made under authority of paragraph (j) of subsection (1) of section 4 of the Aeronautics Act, and authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed, for airports and other ground services, a total amount of \$37,240,000, for radio aids to air and marine navigation a total amount of \$15,273,000, and for meteorological services a total amount of \$3,189,500..... 47,253,000

Expenditures..... \$ 45,892,954

Construction services administration

	Estimates	Allotments	Expenditures
A Acquisition of equipment..... (16) \$	117,000	\$ 117,000	\$ 110,094
A Included: scientific equipment \$2,000, transportation equipment \$108,000.			

Airports and other ground services—Construction or acquisition of buildings, works, land and equipment with respect to national airports (as determined by the Minister of Transport) and related facilities, contributions towards construction done by local or private authorities with respect to such airports; amounts to be paid in settlement of claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation made under authority of paragraph (J) of subsection (1) of section 4 of the Aeronautics Act and authority notwithstanding section 30 of the Financial Administration Act, to make commitments for the current fiscal year not to exceed a total amount of \$37,240,000

NOTE—Except where stated all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
A Runways and associated facilities.....	15,885,500	15,885,500	11,509,661
Moncton region			
Moncton NB			
Enlarge existing air terminal apron			
Enlarge aircraft apron to east, including lighting Contract (1966-67) for above two projects: Wheaton Construction Co Ltd \$161,282, expenditure \$146,379 of which \$45,000 was charged to items under \$100,000 further on in this sub-vote, to date \$161,282 (final).			
Extend runway 11-29 to 8000 feet including lighting and additional land			
Contract: Modern Construction Ltd \$486,888, expenditure \$136,339 including holdbacks \$6,817.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Moncton region— <i>Concluded</i>			
Moncton N B— <i>Concluded</i>			
Payments for acquisition of land were:			
A Belliveau Lakeburn N B \$17,500, J E Breau			
Moncton N B \$9,125, S J Cormier Moncton N B			
\$11,500, L Gautreau Lakeburn N B \$22,300,			
G L LeBlanc Moncton N B \$13,000, M Melanson			
Moncton N B \$17,500, J T Poirier Moncton N B			
\$12,000, W Thompson Moncton N B \$19,000.			
St John's (Torbay)—			
Extend aircraft apron by 100 feet including lighting			
Rebuild 5200 feet of runway 17-35			
Contract (1966-67) for above two projects:			
McNamara Construction of Newfoundland Ltd			
\$710,000, expenditure \$453,185 of which \$57,600			
was charged to items under \$100,000 further on in			
this sub-vote, to date \$603,888 including hold-			
backs \$10,603.			
Extend runway 11-29 by 1500 feet including lighting			
Contract: McNamara Construction of Newfoundland			
Ltd \$578,154, expenditure \$260,261 including			
holdbacks \$13,013.			
Sydney N S—new aircraft parking apron and connecting			
taxiways to runways 14-32 and 07-25 and rebuild			
portion of runway 14-32 including lighting			
Contract (1964-65); Municipal Ready-Mix Ltd			
\$780,988, expenditure \$33,339, to date \$780,988			
(final).			
Montreal region			
Gaspé Que—development of an airport			
Contract (1965-66): South Shore Paving Co Ltd			
\$498,814, expenditure \$296,599 of which \$205,588			
was paid to the bonding company, Canadian Pioneer			
Insurance, Toronto, to date \$498,814 including hold-			
backs \$101,121. Due to bankruptcy of the contractor			
the work was completed by the bonding company.			
Montreal International			
Acquisition of land for a new runway			
Payments for acquisition of land were: Chait Arono-			
vitch Klein Salmon Gelber and Bronstein Montreal			
\$5,000, R Dagenais Montreal \$2,250, H N Fisher			
Montreal \$4,050, C Katz Montreal \$2,250, G R			
Massri New York NY USA \$254,020, S R Massri			
New York NY USA \$18,337.			
Construct additional aircraft hardstand, including			
hydrant fuelling system and relocation of electrical			
and communication facilities			
Contract (1966-67): Francon (1966) Ltd \$1,966,769,			
expenditure \$158,603, to date \$1,896,385 including			
holdbacks \$1,500. Air Canada reimbursed the de-			
partment \$31,747 for work undertaken on its			
behalf.			
Contract (1964-65): Highway Paving Co Ltd			
\$459,325, expenditure \$12,604, to date \$459,325			
(final).			
Wabash Lab—pave existing runway, aircraft parking			
apron and connecting taxiway			
Contract (1964-65): Richard & B A Ryan (1958) Ltd			
\$998,700, expenditure \$17,116, to date \$988,577			
including holdbacks \$2,000.			
Toronto region			
Toronto—install narrow gauge touchdown lights and			
centreline roll out lights on runway 05R			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Toronto region— <i>Concluded</i>			
Toronto— <i>Concluded</i>			
Contract: CLM Industries	\$103,207,	expenditure	\$94,884.
Windsor Ont—extend runway 07-25 by 1000 feet including lighting and lower hydro line			
Contract: Marentette Bros Ltd	\$282,804,	expenditure	\$276,208, including holdbacks \$13,810.
Winnipeg region			
Regina			
Extend runway 12-30 by 1000 feet including taxiway, lighting and additional land			
Contract: Ramsay Bird Ltd	\$386,776,	expenditure	\$386,776 including holdbacks \$19,339.
Payment of \$45,394 was made to A K Taylor E B Taylor and S R Taylor for acquisition of land at Regina airport.			
Extension of taxiway to runway 07-25 including lighting			
Strengthen runway 12-30 and taxiway A, B and M including lighting revisions			
Contract (1966-67) for above two projects: Fleming-MacKay Construction Ltd	\$564,378,	expenditure	\$59,257 of which \$36,438 was charged to items under \$100,000 further on in this sub-vote, to date \$564,378 (final).
St Andrews Man—runway construction and related works			
Contract: Chennells Enterprises Ltd	\$139,331,	expenditure	\$135,856, to date \$135,856 (final).
Edmonton region			
Calgary Alta—purchase of airport			
Payment of \$2,407,382 was made to the City of Calgary.			
Grand Prairie Alta—high intensity runway and approach lighting on runway 29			
Contract (1966-67): McCormick Electric Ltd	\$130,786,	expenditure	\$19,422 of which \$5,010 was charged to items under \$100,000 further on in this sub-vote, to date \$130,786 (final) (amends reporting in public accounts 1966-67).
Hay River N W T—airport improvements including paving runway, taxiways and parking apron			
Contract (1966-67): B A Construction Ltd	\$1,470,436,	expenditure	\$1,172,057, to date \$1,231,022 including holdbacks \$61,551.
Vancouver region			
Campbell River B C—extend runway 11-29 to 5000 feet			
Contract (1966-67): E R Taylor Construction Co (1965) Ltd	\$248,965,	expenditure	\$117,044, to date \$248,501.
East Kootenay B C—development of an airport and related facilities			
Contract (1966-67): Standard-General Construction (International) Ltd	\$2,356,916,	expenditure	\$597,428, to date \$2,317,661 including holdbacks \$1,624.
Kelowna B C			
Taxiway and parking apron including lighting			
Contract: W C Arnett and Co Ltd	\$156,601,	expenditure	\$93,342 of which \$873 was charged to items under \$100,000 further on in this sub-vote, including holdbacks \$4,667.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Vancouver region— <i>Concluded</i>			
Vancouver			
Aircraft parking apron at new air terminal building and access taxiways and lighting			
Contract (1966-67) for purchase of cement: Lafarge Cement of North America Ltd \$835,296, expenditure \$634,423, to date \$744,825.			
Contract (1966-67) for development of airport: Standard-General Construction (International) Ltd \$1,717,412, expenditure \$1,206,761, to date \$1,688,252 including holdbacks \$84,413.			
Parallel taxiway to runway 08R-26L, including lighting			
Contract (1965-66) for construction of taxiways, access road and drainage: Beaver Construction Co Ltd \$1,944,605, expenditure \$55,344 to date \$1,944,605 (final).			
Items under \$100,000			
Contract (1966-67) to strengthen apron 2 and taxiway F including lighting and to develop roads and services to air cargo area: McNamara Construction of Newfoundland Ltd (for details see under St John's Torbay above).			
Contract for high intensity approach lights on runway 19 at Sydney N S airport: Lynk Electric Ltd \$117,853, expenditure \$65,335 of which \$36,082 was charged to radio aids to air and marine navigation further on in this vote, to date \$117,853 including holdbacks \$5,893 (amends reporting in public accounts 1966-67).			
Contract for high intensity approach lights on runway 15 at Halifax airport: Nordbec Construction Inc \$188,053, expenditure \$23,413 of which \$19,554 was charged to radio aids to air and marine navigation further on in this vote, to date \$188,053 (final).			
Contract (1966-67) to enlarge aircraft apron to east, including lighting at Moncton airport: Wheaton Construction Co Ltd (for details see under Moncton N B above).			
Contract (1965-66) for drainage improvements to runway 06R-24L at Montreal airport: Charles Duranceau Ltd \$115,389, expenditure \$1,501, to date \$115,389 (final).			
Contract (1965-66) to rehabilitate runway 17-35 at Kapuskasing Ont: Miller Paving Ltd \$274,639, expenditure \$846, to date \$274,639 (final).			
Contract (1966-67) to rehabilitate high intensity lighting on runway 051-23R and 10-28 at Toronto airport: Ontario Electrical Construction Co Ltd \$144,802, expenditure \$2,196, to date \$144,802 (final) (amends reporting in public accounts 1966-67).			
Contract to construct emergency power house and relocate airport lighting regulators and ancillary equipment: McCormack Electric Ltd (for details see under Grande Prairie Alta above).			
Contract (1963-64) for development of Thompson Man airport: Poole Engineering (1958) Ltd \$762,457, expenditure \$13,222, to date \$762,457 (final).			
Contract for enlarging button on runway 07 at Regina airport: Fleming-MacKay Construction Ltd (for details see under Regina above).			
Payment of \$72,000 was made to the Town of Peace River Alta for acquisition of land at Peace River airport.			
Contract to pave entrance road to new terminal at Kelowna BC: W C Arnett (for details see under Kelowna BC above).			
Contract for access road to terminal area at Prince George BC: Ben Ginter Construction Co Ltd \$685,002, expenditure \$5,870, to date \$685,002 (final).			

15,885,500

15,885,500

11,509,661

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Terminal buildings.....	12,383,000	12,583,000	12,563,056
Moncton region			
Moncton NB—alteration and extension to air terminal building			
Contract (1964-65): Fundy Construction Co Ltd \$1,184,328, expenditure \$19,195, to date \$1,184,279 including holdbacks \$1,000.			
Sydney NS—new air terminal building			
Contract (1966-67): Cambrian Construction Ltd \$1,323,074, expenditure \$332,525, to date \$1,323,074 including holdbacks \$66,154.			
Montreal region			
Bagotville Que—air terminal building including all services and car park			
Contract (1966-67): J O Lambert Inc \$468,042, expenditure \$271,020, to date \$468,042 including holdbacks \$4,427.			
Montreal—			
Extend terminal transborder finger			
Contract (1966-67) for construction and passenger loading bridges: J G Fitzpatrick Ltd \$2,639,875, expenditure \$280,365, to date \$2,578,961 including holdbacks \$5,464.			
Contract (1966-67) for excavation: J L Guay Ltd \$233,599, expenditure \$1,042, to date \$233,599 (final).			
Contract (1966-67) for architectural and consulting engineering services 7% of cost of alterations and 5½% for additions: Illsley Templeton & Archibald Larose & Larose, expenditure \$17,368, to date \$171,677.			
Contract (1966-67) for erection of structural steel work: Standard Structural Steel Ltd \$262,612, expenditure \$16,067, to date \$262,612 (final).			
Improve incoming baggage conveyor in air terminal building			
Contract (1966-67): Mathews Conveyor Co Ltd \$203,182, expenditure \$11,538, to date \$203,182 (final).			
Val d'Or Que—air terminal building			
Contract for construction of terminal building: Les Constructions St-Amant Inc \$312,000, expenditure \$156,956 including holdbacks \$7,848.			
Contract for architectural and consulting engineering services 6½% of cost of construction: Marcel Monette, expenditure \$29,432.			
Toronto region			
Toronto—revisions to air terminal building			
Contract for additions and alterations to elevator for aeroquay No 1: Otis Elevator Co Ltd \$219,452, expenditure \$219,452 (final).			
Contract for architectural and consulting engineering services 7% of cost of alterations and 5½% for extension: John B Parkin Associates, expenditure \$61,495.			
Toronto International (Malton)—air terminal building			
Payment of \$338,950 was made to the Foundation Co of Canada and \$20,447 to G Danelon & Son Ltd, for losses resulting from delays in structural steel erection, as authorized by TB 637409, May 31, 1965 and TB 671155, July 26, 1967.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Winnipeg region			
Winnipeg—addition of two internal escalators			
Contract: McAllister Contracting Co Ltd \$128,471, expenditures \$101,438 including holdbacks \$5,072.			
Vancouver region			
Terrace BC—new terminal operations building			
Contract: Nor-Pine Construction Co Ltd \$308,035, expenditure \$33,629 including holdbacks \$1,681.			
Vancouver—			
Air terminal building complex			
Contract (1965-66) for construction of terminal building: The Foundation Co of Canada Ltd \$19,274,761, expenditure \$8,340,012, to date \$17,589,381 including holdbacks \$879,469.			
Contract (1962-63) 5½% of estimated cost of \$19,274,761 plus lump sum fee of \$20,000 for architectural and consulting services: Phillips, Barratt & Partners, expenditure \$251,866, to date \$1,379,274.			
Contract (1966-67) for construction of utility building: Smith Bros & Wilson Ltd \$1,470,000, expenditure \$1,022,398, to date \$1,412,203 including holdbacks \$70,610.			
Contract for carpark new terminal and completion of airport access road connection to Morey channel bridge: Beaver Construction Co Ltd (for details see under other buildings, works and land further on in this sub-vote).			
Water distribution and sewage disposal new terminal area			
Contract (1966-67): G W Ledingham & Co Ltd \$388,140, expenditure \$179,743, to date \$379,528 including holdbacks \$1,130 (reported under other buildings, works and land in public accounts 1966-67).			
Power supply to new terminal area			
Contract (1966-67): F B Stewart & Co Ltd \$458,000, expenditure \$442,724, to date \$455,494, including holdbacks \$22,775 (amends reporting in public accounts 1966-67 shown under other buildings, works and land items under \$100,000).			
Items under \$100,000			
Contract (1965-66) for extensions and alterations to Sept Iles Que air terminal building: Nordbec Construction Inc \$244,353, expenditure \$6,034, to date \$244,147 including holdbacks \$4,740.			
Contract for Kelowna B C airport terminal: City of Kelowna \$163,200, expenditure \$20,325.			
	12,383,000	12,583,000	12,563,056
A Other buildings, works and land	5,896,500	5,896,500	3,963,888
Ottawa headquarters			
General—miscellaneous land purchases and easements			
Payment of \$10,900 was made to Cyriel and Raphaella Lievens Lambton Ont for acquisition of land at Sarnia airport.			
Payment of \$6,150 was made to Andrew and Mary Skapura Sarnia for acquisition of land at Sarnia airport.			
Moncton region			
Deer Lake Nfld—maintenance garage			
Contract (1966-67): Pinsent Construction Ltd \$106,156, expenditure \$11,116, to date \$106,156 (final).			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Moncton region— <i>Concluded</i>			
Sydney N S—access road and carpark for air terminal building including lighting			
Contract: Municipal Ready Mix Ltd \$356,719, expenditure \$307,088, to date \$307,088 including holdbacks \$15,354.			
Montreal region			
Montreal			
Improvement to hot water line			
Contract (1966-67): Calor Ltd \$121,270, expenditure \$4,851, to date \$121,270 (final).			
Relocate emergency power unit and indoor regulator equipment			
Contract (1966-67): S P Fairbanks Electric (65) Ltd \$101,717, expenditure \$20,553, to date \$95,483 including holdbacks \$4,774.			
Toronto region			
Toronto—alteration to baggage handling area and ventilating system			
Contract (1966-67): W A Stephenson Construction Co Ltd \$112,921, expenditure \$5,315, to date \$112,921 (final).			
Winnipeg region			
Kenora Ont—new operations building			
Contract: E R Norman Ltd \$109,726, expenditure \$109,570 including holdbacks \$500.			
Edmonton region			
Calgary Alta—new air traffic building			
Contract: Walden Construction Ltd \$264,582, expenditure \$264,582 (final).			
Fort St John B C			
Fire hall			
Maintenance garage			
Contract for above two projects: State Construction Ltd \$433,590, expenditure \$433,590 including holdbacks \$3,000.			
Vancouver region			
Port Hardy B C—maintenance garage			
Contract (1966-67): Pinetree Construction Co Ltd \$260,334, expenditure \$2,988, to date \$260,334 (final).			
Vancouver			
Carpark new terminal			
Completion of airport access road connection to Morey channel bridge			
Contract for above two projects: Beaver Construction Co Ltd \$677,497, expenditure \$467,848 of which \$62,149 was charged to terminal buildings in this sub-vote, including holdbacks \$23,392.			
Stockpile sand for airport development including land			
Contract: B C Bridges and Dredging Co Ltd \$146,981, expenditure \$146,981 (final).			
Payment of \$90,073 was made to D G McDonald Vancouver for acquisition of land at Vancouver airport.			
Items under \$100,000			
Contract for construction of access roads and carpark area at Deer Lake Nfld: Curran and Briggs Ltd \$133,291, expenditure \$65,316 including holdbacks \$3,266.			

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Items under \$100,000— <i>Concluded</i>				
Contract (1965-66) to relocate main entrance road and carpark at Sept Iles Que: H J O'Connell Ltd \$193,603, expenditure \$3,468, to date \$193,603 (final).				
Contract (1965-66) for installation of concrete curbs around landscaped area at Montreal airport: Charles Duranceau Ltd \$109,055, expenditure \$1,673, to date \$109,055 (final).				
Contract for roadway and carpark lighting: F B Stewart Co Ltd \$199,409, expenditure \$62,889 including holdbacks \$3,134.				
Contract (1965-66) for construction and development of Yellowknife N W T airport charged to various projects: Solar Construction Co Ltd \$116,403, expenditure \$15,897, to date \$116,403 (final).				
		5,896,500	5,896,500	3,963,888
Total construction or acquisition of buildings, works and land.....				
	(13)	34,165,000	34,365,000	28,036,605
B Construction or acquisition of equipment.....	(16)	3,050,000	3,380,000	2,535,588
Claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation.....				
	(22)	25,000	25,000	12,325
		37,240,000	37,770,000	30,584,518
Less—anticipated lapses.....	(34)	6,104,000	6,104,000	
		\$ 31,136,000	\$ 31,666,000	\$ 30,584,518
A Included: <i>architects fees</i> \$31,109—Illsley Templeton & Archibald Larose & Larose Montreal \$17,367, Marcelle Monette Val d'Or Que \$8,742, Van Ginkel Associates Montreal \$5,000; <i>consulting engineers fees</i> \$370,439—Armour Engineering Dorval \$4,245, Brais Frigon & Hanley Ottawa \$2,554, Gaudet and Roy Moncton N B \$2,927, Marshall Macklin Monaghan Ltd Don Mills Ont \$2,849, John B Parkin Associates Don Mills Ont \$61,381, Phillips Barratt Hillier Jones and Partners Vancouver \$262,426, J L Richards & Associates Ottawa \$2,082, Province of British Columbia Department of Highways Victoria \$25,000, Tremblay Heroux and Associates Ste Foy Que \$6,975.				
B Included: aircraft equipment \$546,000, construction equipment \$725,000, transportation equipment \$944,000.				

Radio aids to air and marine navigation—Construction or acquisition of buildings, works, land and equipment including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of \$15,273,000

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Construction or acquisition of buildings, works and land.....		13,208,000	12,608,000	10,142,251
Headquarters—General				
Communications control equipment				
Contract (1966-67): Northern Radio Mfg Co Ltd \$758,971, expenditure \$364,237, to date \$758,971 (final).				
Earth space satellite communication system				
Contract (1966-67) (cost plus) for study of satellite communications in Canada: Northern Electric Co Ltd \$156,970, expenditure \$83,924, to date \$156,970 (final).				
Contract (1963-64) (cost plus) to perform the work of project management and systems engineering of a communications satellite ground station: R C A Victor Co Ltd expenditure \$6,585, to date \$8,432,843—refund of \$112,641 was received from the contractor for costs revisions and was credited to previous year's expenditure.				

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Headquarters—General— <i>Concluded</i>			
Non-directional beacon transmitters			
Contract: Philips Electronic Industries Ltd	\$435,788,		
expenditure \$427,078 of which \$8,002 was charged to			
departmental working capital advance stores account.			
Radar development			
Contract for supply of one prototype radar digital display system and provision for a training course:			
Cutler-Hammer Inc	\$574,215,		
expenditure \$23,314			
including holdbacks \$5,829.			
Contract for supply and maintenance of a processor-controller and complementary equipment for use at Gander Area Control Centre Nfld: International Business Machines Co Ltd	\$101,226,		
expenditure \$101,225.			
Scan conversion radar display (Carp)			
Contract (1966-67): Raytheon Canada Ltd	\$806,188,		
expenditure \$277,674, to date \$806,188 (final).			
General—video map units			
Contract: Canadian General Electric Co Ltd	\$974,965,		
expenditure \$275,501 including holdbacks \$68,875.			
Burwash Y T—			
Aeradio station and radio range			
Five dwelling units			
Contract (1966-67) for above two projects: Yukon Construction Co Ltd	\$400,776,		
expenditure \$3,804,			
to date \$400,776 (final).			
Items under \$100,000			
Payments for acquisition of land for transmitter site at Kenora Ont were made to: A G Brett Kenora Ont	\$3,250,		
J A Brett Kenora Ont	\$13,000,		
Miriam Brett			
and Estate of Joseph Henry Brett Kenora Ont	\$3,250.		
Payment of \$20,000 was made to Watson Marketing Group Ltd and Savage and MacMillan Engineering Ltd for acquisition of land at Penticton airport B C.			
Moncton region			
Sydney N S—instrument landing system runway 19			
Contract (1966-67): Lynk Electric Ltd (for details see under airports and other ground services—construction sub-vote).			
Items under \$100,000			
Contract (1966-67) for construction of three dwellings for marine radio staff at St Lawrence Nfld: Aylwards Ltd	\$107,100,		
expenditure \$22,321, to date \$106,110			
including holdbacks \$5,306.			
Contract for construction of an outer marker non directional beacon building and related work serving runway 15-33 at Halifax airport: Modern Construction Ltd	\$122,346,		
expenditure \$122,346 (final).			
Contract (1966-67) for construction of an operations building at Baccaro NS and for the construction of an operations building and single dwelling at Denning NS: Nordbec Construction Inc	\$177,271,		
expenditure \$68,271, to date \$177,271 (final).			
Contract (1966-67) for construction of instrument landing system at Halifax airport: Nordbec Construction Inc (for details see under airports and other ground services—construction sub-vote).			
Montreal region			
Items under \$100,000			
Payment of \$19,250 was made to Fernand Laforest Ste Foy Que for acquisition of land for outer marker site runway 30 at Quebec airport.			

		Estimates	Allotments	Expenditures	
Montreal region— <i>Concluded</i>					
Payment of \$13,500 was made to Dame Carmen Goulet-Desrosiers of Ville St Pierre Que for acquisition of land for outer marker site runway 12-30 at Montreal airport.					
Toronto region					
Port Harrison Que—consolidation of air services facilities-telecommunications vote portion					
Contract: The Tower Co (1961) Ltd \$445,500, expenditure \$364,786 including holdbacks \$29,481, of which \$164,893 was charged to meteorological services further on in this vote.					
Sudbury Ont—instrument landing system 22					
Contract: Nicholls Industries Ltd \$102,393, expenditure \$94,630 including holdbacks \$4,731.					
Items under \$100,000					
Contract for extension to the communications wing of control tower at Toronto airport (Malton): F Grego & Sons Ltd \$164,314, expenditure \$54,585 including holdbacks \$2,729.					
Winnipeg region					
Lynn Lake Man—construction of four single dwellings					
Contract: A K Penner & Sons Ltd \$193,894, expenditure \$174,281 of which \$51,619 was charged to items under \$100,000 immediately following and \$19,223 charged to meteorological services, items under \$100,000 further on in this vote, including holdbacks \$8,714.					
Items under \$100,000					
Contract for construction of radio control building at Lynn Lake Man: A K Penner & Sons Ltd (for details see above).					
Payments for acquisition of land to protect visual omni range and localizer 36 at Winnipeg airport were made to: Alpha Manufacturing Co Ltd Winnipeg \$2,754, Commonwealth Construction Ltd St Boniface Man \$13,363, Edwin Fardoe Winnipeg \$4,998.					
Edmonton region					
Items under \$100,000					
Payment of \$15,000 was made to Gould and Sons Ltd, in trust for acquisition of land at Whitecourt Alta.					
Total construction of buildings, works and land....					
	(13)	13,208,000	12,608,000	10,142,251	
B	Construction or acquisition of equipment.....	(16)	2,065,000	2,065,000	1,633,072
			15,273,000	14,673,000	11,775,323
	Less—anticipated lapses.....	(34)	2,673,000	2,673,000	
			\$ 12,600,000	\$ 12,000,000	\$ 11,775,323
A Included consulting engineers fees \$83,305—Alpha Design and Draft Inc Montreal \$17,287, Ampex of Canada Ltd Rexdale Ont \$10,093, Ian Martin Associates Ltd Toronto \$9,872, Northern Electric Co Ltd Ottawa \$17,430, J L Richards and Associates Ltd Ottawa \$3,159, T M C (Canada) Ltd Ottawa \$12,246, Topping Electronics Ltd Toronto \$13,218.					
B Included: construction equipment \$53,000, scientific equipment \$1,296,000, transportation equipment \$240,000.					

*Radio Act and Regulations—Construction or acquisition of
buildings, works, land and equipment*

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.....	(13) 196,000	216,000	214,631
B	Construction or acquisition of equipment.....	(16) 404,000	439,000	416,961
		<u>\$ 600,000</u>	<u>\$ 655,000</u>	<u>\$ 631,592</u>

A Included consulting engineers fees \$2,827—Alpha Design and Draft Inc Montreal \$2,827.

B Included: scientific equipment \$364,000, transportation equipment \$54,000.

*Meteorological services—Construction or acquisition of buildings, works, land
and equipment including authority, notwithstanding section 30 of the Financial
Administration Act, to make commitments for the current fiscal year not to
exceed a total amount of \$3,189,500*

		Estimates	Allotments	Expenditures
A	Construction or acquisition of buildings, works and land.....	2,748,100	2,763,100	2,417,492
	Toronto headquarters			
	General—mesometeorology facilities			
	Contract (1965-66) for purchase of visual range signal data converter system: Marsland Engineering Ltd \$230,368, expenditure \$77,364, to date \$118,624.			
	Contract (1966-67) for purchase of transmissometer sets and spares: Marsland Engineering Ltd \$128,235, expenditure \$32,198, to date \$127,776.			
	Montreal region			
	Sept Iles Que—relocate upper air station and install G M D—two radio-theodolite			
	Contract (1966-67): L Desrosiers & Freres Inc \$150,541, expenditure \$79,914, to date \$148,599 including holdbacks \$2,517.			
	Items under \$100,000			
	Contract (1966-67) for two double dwellings at Fort Chimo Que: The Tower Co (1961) Ltd \$175,358, expenditure \$1,541, to date \$175,358 (final).			
	Toronto region			
	Port Harrison Que—rehabilitation			
	Contract: The Tower Co (1961) Ltd (for details see under radio aids to air and marine navigation above).			
	Winnipeg region			
	Items under \$100,000			
	Contract for the construction of instrument and equipment building at Lynn Lake Man: A K Penner & Sons Ltd (for details see under radio aids to air and marine navigation above).			
	Payment of \$5,500 was made to Garfield Monkman Grand Rapids Man for acquisition of land for the new meteorological station at Island Lake Man.			
	Edmonton region			
	Fort Smith NWT—relocate upper air station			
	Contract: Nor-Way Construction Ltd \$155,000, expenditure \$152,210 including holdbacks \$3,110.			
	Total construction or acquisition of buildings, works and land.....	(13) 2,748,100	2,763,100	2,417,492
B	Construction or acquisition of equipment.....	(16) 441,400	441,400	373,935
		3,189,500	3,204,500	2,791,427
	Less—anticipated lapses.....	(34) 389,500	389,500	
		<u>\$ 2,800,000</u>	<u>\$ 2,815,000</u>	<u>\$ 2,791,427</u>

	Estimates	Allotments	Expenditures
A Included <i>consultants fees</i> \$7,339—Dilworth Secord Meagher and Associates Ltd Toronto \$7,339.			
B Included: furnishings \$70,000, scientific equipment \$283,000, transportation equipment \$20,000.			
Total Vote 35	\$ 47,253,000	\$ 47,253,000	\$ 45,892,954

Vote 40 Grants, contributions, subsidies and other payments as detailed in the estimates, Canada's share of the cost of the international radio, telephone and telegraph organizations listed in the details of the estimates and Canada's assessment for membership in the World Meteorological Organization.....			3,493,200
Vote 40c			1
			3,493,201
Expenditures			\$ 3,291,229

Contributions, in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities

	Estimates	Allotments	Expenditures
Contributions..... (20) \$	1,356,701	\$ 1,356,701	\$ 1,356,361

This sub-vote was provided to authorize the department to make contributions where the municipalities, other public bodies or mining companies in unorganized areas are prepared to bear part of the cost of airport development, building or facility projects.

Included contributions to the Town of Biggar Sask \$18,080, District of Campbell River B C \$89,345, Corporation of the City of Cranbrook B C (East Kootenay B C airport) \$60,095, Domtar Ltd Montreal (Lebel-sur-Quevillon airport, Cedar Rapids Que) \$223, Corporation of the County of Inverness N S (Margaree N S airport) \$12,427, City of Kelowna B C \$111,131, F W Monssen Construction Ltd New Westminster B C (Langley B C airport) \$141,314, Niagara District Airport Commission St Catharines Ont \$22,611, Corporation of the Town of Peace River Alta \$21,250, Peel Construction Co Ltd Brampton Ont (Peterborough Ont airport) \$435,399, Poole Engineering Co Ltd Edmonton (Fort Vermilion Alta airport) \$57,540, Corporation of the City of Prince Albert Sask \$14,875, Corporation of the Town of St Anthony Nfld \$14,473, Sanco Construction Ltd London Ont (Elliot Lake Ont airport) \$102,500, Corporation of the City of Sarnia Ont \$30,563, Eugene Spence (Bathurst N B airport) \$9,978, Standard Construction Co Ltd Perth N B (St Stephen N B airport) \$14,435, Transport Drummond Inc (Drummondville Que airport) \$84,894 Corporation of the Town of Unity Sask \$6,726.

Subsidies towards operation of municipal and other airports

	Estimates	Allotments	Expenditures
Subsidies..... (20) \$	230,000	\$ 230,000	\$ 218,839

This sub-vote was provided for the payment of subsidies to municipalities or other bodies to assist in the cost of operation and maintenance of airports.

Payments consisted of: City of Brandon Man \$19,506, District of Campbell River B C \$17,909, Dalhousie Municipal Airport Ltd Campbellton N B \$6,705, Town of Dauphin Man \$14,154, Corporation of the City of Dawson Creek B C \$15,817, Eldorado Mining and Refining Ltd Edmonton \$9,780, Forestville Municipal Airport Que \$3,452, Ville de Gaspé Que \$22,051, City of Kelowna B C \$12,316, Corporation Municipale de Longue Pointe de Mingan Que \$5,345, District of Lynn Lake Man \$4,346, Corporation of the City of Nelson B C, the Village of Kinnaird B C and the Village of Castlegar B C \$3,130, Corporation of the Town of Peace River Alta \$15,483, City of Prince Albert Sask \$11,109, Municipality of Restigouche Dalhousie N B \$5,121, Corporation of the Village of Rivière au Tonnerre Que \$1,700, La Cite de Rivière-du-Loup Que \$9,662, Ville de Rouyn Que \$12,625, Saint John Municipal Airport Commission Saint John N B \$17,807, Town of Trenton N S \$10,821.

Grants for the development of civil aviation, in the amounts detailed in the estimates

	Estimates	Allotments	Expenditures
Grant to Royal Canadian Flying Clubs Association.....	10,000	10,000	10,000
A Grants to flying clubs, schools, instructors and student pilots..	655,000	655,000	655,000
(20) \$	665,000	\$ 665,000	\$ 665,000

A To encourage the development of civil aviation and to ensure a standard of flying adequate for the public safety, P.C. 1957-42/413, March 28, 1957, and P.C. 1957-47/843, June 17, 1957, as amended, authorized that financial assistance be provided for the training of student pilots and instructors as follows: (a) \$100 to each flying club or school for each eligible student granted a private pilot licence; (b) \$100 to each student; (c) \$50 to each flying instructor completing an approved course of advanced training; (d) \$300 to the Royal Canadian Flying Clubs Association or the Air Transport Association of Canada for each flying instructor completing the above course; and (e) \$1,200 for each of the above associations to assist in the organization and operation of the advanced training schools.

There were 3,159 student pilots who obtained private licences and 60 instructors who completed courses of advanced training.

Payments to the other governments or international agencies that are detailed in the estimates for the operation and maintenance of airports, air navigation and airways facilities, including authority to pay assessments in the amounts and in the currencies in which they are levied, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of December, 1966, which is \$365,000

	Estimates	Allotments	Expenditures
A The International Civil Aviation Organization on behalf of the Government of Iceland (5,049,217 Icelandic Kr.).....	140,000	140,000	120,080
B The International Civil Aviation Organization on behalf of the Government of Denmark (1,322,710 Danish Kr.).....	225,000	225,000	196,973
(20) \$	365,000	\$ 365,000	\$ 317,053

A Canada's share of the financial assistance for the provision, operation and maintenance of certain air navigation services in Iceland.

B Canada's share of the financial assistance in joint support of North Atlantic air navigation facilities in the Faroe Islands and Greenland.

Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities as detailed in the estimates in accordance with agreements entered into with the Company with the approval of the Governor in Council

	Estimates	Allotments	Expenditures
Canadian National Railway telecommunications system north of Yellowknife, from Port Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$318,834 per year for ten years; estimated amount required in the current fiscal year.....	318,800	283,800	206,457
Tropospheric scatter terminal station at Frobisher, N W T, estimated at.....	63,000	98,000	95,085
(33) \$	381,800	\$ 381,800	\$ 301,542

Canada's share of the cost of international radio, telephone and telegraph organizations

	Estimates	Allotments	Expenditures
A Canada's share of the cost of—			
The International Telecommunication Union, Geneva, Switzerland.....	230,000	230,000	203,435
The Inter-American Radio Office, Havana, Cuba.....	6,000	6,000	
Grant to the Canadian Radio Technical Planning Board.....	10,000	10,000	10,000
(33) \$	246,000	\$ 246,000	\$ 213,435

A Represents Canada's share of the cost of the headquarters of the union, a specialized agency of the United Nations, the main function of which is the maintenance and extension of international co-operation in the improvement of the communication services throughout the world.

*Canada's assesment for membership in the world meteorological organization
and grants in aid of meteorological research in Canadian universities*

	Estimates	Allotments	Expenditures
Fees for membership in world meteorological organization.....	63,700	63,700	63,699
A Grants in aid of meteorological research in Canadian universities.....	185,000	185,000	155,300
(20) \$	248,700	\$ 248,700	\$ 218,999
A Consisted of grants to: University of Alberta Calgary Alta \$7,200, University of British Columbia Vancouver \$22,000, University of Guelph Guelph Ont \$13,000, McGill University Montreal \$35,600, University of Saskatchewan Saskatoon Sask \$9,000, University of Toronto \$36,500, University of Victoria \$1,000, University of Waterloo Waterloo Ont \$9,000, University of Western Ontario London Ont \$17,000, York University Toronto \$5,000.			
Total Vote 40.....	\$ 3,493,201	\$ 3,493,201	\$ 3,291,229

Exchequer Court awards, Exchequer Court Act, c. 98, R.S., as amended..... (22) \$ 8,045

Allied Building Services (1962) Ltd was awarded third party costs of \$3,137 as a result of the plaintiff's unsuccessful court action to recover compensation for personal injury sustained in respect of a fall at Toronto International airport.

George H Hall was awarded \$2,986 for injuries sustained while a passenger in a vehicle owned by Mac's Milk Ltd which was in collision with a departmental vehicle in the vicinity of Toronto International airport.

Mac's Milk Ltd was awarded \$1,672 together with costs of action fixed at \$250 for damage to the plaintiff's vehicle.

GENERAL

Refunds of amounts credited to revenue in previous years, Financial Administration Act, c. 116, R.S., as amended..... (22) \$ 41,834

This expenditure represented reimbursement of overpayments and over remittances under authority of section 19 of the Financial Administration Act. The principal classes of refunds were: aircraft landing fees \$2,901, aviation fuel and oil \$1,503, car parking area \$25,737, harbour dues and wharfage fees \$1,602, private commercial broadcasting licence fees (sound and television) \$1,575, radio station licence fees \$4,361, rental of land \$1,655, sale of land \$2,500.

AIR TRANSPORT BOARD

Pursuant to Vote 105a the unexpended balances, at September 19, 1967, of appropriations of the Air Transport Board were transferred to the Canadian Transport Commission. Expenditures reported hereunder are for the period April 1 to September 19, 1967.

Vote 50 Salaries and other expenses.....	1,000,000
Less—Transfer to Canadian Transport Commission Vote 105a.....	499,739
	500,261
Expenditures.....	\$ 500,261

	Estimates	Allotments	Expenditures
Salaries and wages..... (1)	442,418	442,418	442,418
Professional and special services..... (4)	8,957	8,957	8,957
Travelling expenses..... (5)	23,857	23,857	23,857
Freight, express and cartage..... (6)	93	93	93
Postage..... (7)	500	500	500
Telephones, telegrams and cables..... (8)	6,391	6,391	6,391
Advertising..... (10)	4,498	4,498	4,498
Office stationery, supplies, equipment and furnishings..... (11)	12,081	12,081	12,081
Sundries..... (22)	1,466	1,466	1,466
	\$ 500,261	\$ 500,261	\$ 500,261

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Pursuant to Vote 105a the unexpended balances, at September 19, 1967, of appropriations of the Board of Transport Commissioners for Canada were transferred to the Canadian Transport Commission. Expenditures reported hereunder are for the period April 1 to September 19, 1967.

Salaries of Commissioners, Railway Act c. 234, R.S., as amended..... (1) \$ 61,835

Vote 55 Administration, operation and maintenance..... 1,833,300

Less—Transfer to Canadian Transport Commission Vote 105a..... 1,005,609

827,691

Expenditures.....\$ 827,691

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	747,812	747,812	747,812
Terminable allowance.....	(2)	300	600	600
Professional and special services.....	(4)	450	150	150
A Official reporting services.....	(4)	2,880	2,880	2,880
Travelling and removal expenses.....	(5)	41,452	41,452	41,452
Freight, express and cartage.....	(6)	771	771	771
Postage.....	(7)	400	400	400
Telephones, telegrams and other communication services.....	(8)	9,538	9,538	9,538
Publication of board reports.....	(9)	8,613	8,613	8,613
Office stationery, supplies, equipment and furnishings.....	(11)	14,950	14,950	14,950
Sundries.....	(22)	525	525	525
		<u>\$ 827,691</u>	<u>\$ 827,691</u>	<u>\$ 827,691</u>

A Consisted of a payment of \$2,880 to G A Thompson Toronto.

Railway grade crossing fund (Chap. 234, R.S., as amended)..... (20) \$ 5,000,000

Details will be found under the schedule, Undisbursed Balances of Special Accounts in volume I of this report.

Vote 57 Amount to be credited to the railway grade crossing fund, in addition to the amount to be credited to the fund under the Railway Act in the current fiscal year, for the general purposes of the fund and, notwithstanding section 30 of the Financial Administration Act, to authorize the making of commitments totalling \$43,967,000 (in addition to any commitments in respect of which amounts are appropriated under this or any other Act) in the current and subsequent fiscal years 10,000,000

Expenditures..... (20) \$ 10,000,000

CANADIAN MARITIME COMMISSION

Pursuant to Vote 105a the unexpended balances, at September 19, 1967, of appropriations of the Canadian Maritime Commission were transferred to the Canadian Transport Commission. Expenditures reported hereunder are for the period April 1 to September 19, 1967.

Vote 60 Administration of the Commission and the degaussing of Canadian Government ships and Canadian-owned merchant ships, of 3,000 gross tons to 20,000 gross tons, of Canadian registry or of United Kingdom registry if subject to re-transfer to Canadian registry under special inter-governmental arrangement.....	405,000
Less—Transfer to Canadian Transport Commission Vote 105a.....	296,108
	<u>108,892</u>
Expenditures.....	\$ 108,892

Administration

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 100,729	100,729	100,729
Travelling and removal expenses.....	(5) 4,439	4,439	4,439
Postage.....	(7) 42	42	42
Telephones and telegrams.....	(8) 1,783	1,783	1,783
Office stationery, supplies and equipment.....	(11) 1,848	1,848	1,848
Sundries.....	(22) 51	51	51
	<u>\$ 108,892</u>	<u>\$ 108,892</u>	<u>\$ 108,892</u>

Vote 65 Steamship subventions for coastal services as detailed in the estimates.....	9,727,000
Less—Transfer to Canadian Transport Commission Vote 65.....	4,492,734
	<u>5,234,266</u>
Expenditures.....	\$ 5,234,266

Details are shown under Canadian Transport Commission.

NATIONAL HARBOURS BOARD

The following statements of expenditures for the National Harbours Board are only in respect of moneys appropriated by Parliament. The accounts of the Board are audited by the Auditor General of Canada, and the financial statements for the year ended December 31, 1967, as certified by him, will be found in volume III of this report.

Details of advances to active accounts are shown in appendix 5 to this section.

Vote 70 Payments to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet reconstruction and capital expenditures during the calendar year 1967 as detailed in the estimates

Construction or acquisition of buildings, works and land—

Halifax.....	3,848,000
Saint John.....	1,890,000
Chicoutimi.....	400,000
Quebec.....	2,540,000
Prescott.....	400,000
Churchill.....	675,000

Construction or acquisition of equipment—

Halifax.....	302,000
Quebec.....	75,000
Prescott.....	300,000
Port Colborne.....	86,400
Churchill.....	500,000

Generally—Unforeseen and miscellaneous..... 200,000

11,216,400

Less—amount to be expended from replacement and other funds..... 5,336,400

5,880,000

Expenditures..... \$ 3,988,630

	Estimates	Allotments	* Expenditures
A Construction or acquisition of buildings, works and land			
Halifax.....	3,818,000		
Less—amount to be expended from replacement and other funds.....	3,848,000		
Renovations and improvements to equipment for unloading grain from ships			
Expenditures on this project to date were \$1,503,426.			
Contract (1965-66) (on a unit price basis): Fundy Construction Co Ltd \$1,591,544, expenditure \$182,832, to date \$1,466,576.			
Installation of dust control system in grain elevator			
Expenditures on this project to date were \$445,048.			
Construction of shed 9A			
Total expenditures on this project were \$796,559 (amends reporting in Public Accounts 1966-67).			
Construction of shed 33			
Total expenditures on this project were \$702,591.			
Contract (1966-67): Cambrian Construction Ltd \$686,835, expenditure \$48,435, to date \$686,835 (final).			
Improvement to grain shipping facilities			
Expenditures on this project to date were \$1,611,512.			
Contract (1966-67): Fundy Construction Co Ltd \$1,483,006, expenditure \$812,372, to date \$1,483,006 (final).			
Additional grain storage capacity			
Expenditures on this project to date were \$1,312,341.			
Contract (1966-67): MacDonald Engineering Company of Canada Ltd \$1,203,531, expenditure \$1,080,635, to date \$1,167,940.			
Construction of pier C (Seaward Defence Area)			
Expenditures on this project to date were \$352,399.			
Contract: The Foundation Company of Canada Ltd \$736,000, expenditure \$306,628.			
Saint John.....	1,890,000	1,890,000	914,400
Extension of pier No. 1			
Total expenditures on this project were \$1,510,807.			
Contract (1966-67) (on a unit price basis): Dufresne Construction Co Ltd \$1,449,818, expenditure \$619,074, to date \$1,449,818 (final).			
Widening of shed 12			
Expenditures on this project to date were \$247,632.			
Contract: John Flood & Sons (1961) Ltd \$243,211, expenditure \$240,142.			
Renewal of roof and doors, shed 13			
Expenditures on this project to date were \$208,965.			
Contract: Saint John Bricklayers Ltd \$206,386, expenditure \$197,126.			
Chicoutimi.....	400,000		
Less—amount to be expended from replacement and other funds.....	400,000		
Quebec.....	2,540,000	2,785,000	2,683,284
Reconstruction of shed B, Wolfe's Cove Terminal			
Expenditures on this project to date were \$809,469.			
Contract (1965-66) (on a unit price basis): Delmont Construction Ltee \$652,005, expenditure \$31,417, to date \$649,500.			
Replacement of old buildings on the south approach to Bascule Bridge			
Total expenditures on this project were \$125,124 (amends reporting in Public Accounts 1966-67).			

		Estimates	Allotments	*Expenditures
Quebec—Concluded				
Construction of wharf 52 and reconstruction of wharf 27				
Expenditures on these projects to date were \$2,411,411.				
Contracts: (a) Marine Industries Ltd \$172,000, expenditure \$142,975; (b) Quebec Engineering Ltée \$2,216,606, expenditure \$2,157,294.				
Prescott.....		400,000		
Less—amount to be expended from replacement and other funds.....		400,000		
Churchill.....		675,000	675,000	206,758
New foundations of staff buildings				
Total expenditures on this project were \$105,358.				
Contract: Lacey Construction Ltd \$104,800, expenditure \$104,800 (final).				
Installation of dust control system in grain elevator				
Expenditures on this project to date were \$90,154.				
Contract: Northland Machinery Supply Company Ltd \$697,492, expenditure \$44,205.				
Total construction or acquisition of buildings, works and land.....	(13)	5,105,000	5,350,000	3,804,442
B Construction or acquisition of equipment				
Halifax.....		302,000		
Less—amount to be expended from replacement and other funds.....		302,000		
Reconditioning car dumpers				
Contract (1966-67) (on a cost plus basis): Dawcoelectric Ltd \$263,000, expenditure \$159,131, to date \$238,452.				
Quebec.....		75,000	30,000	29,003
Prescott.....		300,000		
Less—amount to be expended from replacement and other funds.....		300,000		
Port Colborne.....		86,400		
Less—amount to be expended from replacement and other funds.....		86,400		
Churchill.....		500,000	500,000	155,185
Rehabilitation of electrical system in grain elevator				
Contract (1966-67): The Carter Construction Company Ltd \$295,504, expenditure \$211,336, to date \$295,504 (final).				
Total construction or acquisition of equipment.....	(16)	575,000	530,000	184,188
Generally—unforeseen and miscellaneous.....	(22)	200,000		
		\$ 5,880,000	\$ 5,880,000	\$ 3,988,630

*Amounts in this column represent expenditures made from Parliamentary appropriations only.

In accordance with section 29 of the National Harbours Board Act, c. 187, R.S., as amended, certificates of indebtedness for \$3,470,061 bearing interest at 6½% per annum and \$518,569 at 6½% per annum, were issued to the Government of Canada to cover the above expenditures.

Expenditures reported under projects include amounts charged to appropriations and to the replacement fund and the Board's revenues where applicable.

The variation between the appropriation and the total of the expenditures charged thereto was due in part to the fact that some of the year's expenditures were charged to the Board's own funds rather than to the appropriation; the remainder of the variation was due, principally, to the fact that work on some projects did not proceed as rapidly as had been originally anticipated.

A Included: consultants fees \$112,467—C D Howe Co Ltd \$45,952, Pelletier & Watson \$5,805, R G Watson Co Ltd \$60,710; inspection fees \$3,265.

B Included fire fighting equipment \$29,003.

Vote 75 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1967 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	473,600
Vote 75c	53,000
	526,600

Expenditures	(33)	\$ 526,600
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Vote 77c Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1967 in the operation of the Saint John Harbour, New Brunswick.....	240,000
Expenditures	(33) \$ 240,000

ST LAWRENCE SEAWAY AUTHORITY

Vote 80 Operating deficit and capital requirements of canals and works entrusted to the St Lawrence Seaway Authority with the approval of the Governor in Council, and to authorize, notwithstanding the Financial Administration Act or any other act, the disbursement by the authority of revenue derived from the operation and management of such canals and works.....	2,370,000
Expenditures	\$ 2,208,824

	Estimates	Allotments	Expenditures
Construction or acquisition of buildings, works and land.....	(13) 85,000	85,000	
Construction or acquisition of equipment.....	(16) 55,000	55,000	23,245
Operating deficit.....	(22) 2,230,000	2,230,000	2,185,579
	\$ 2,370,000	\$ 2,370,000	\$ 2,208,824

Vote 85 Payment to the St Lawrence Seaway Authority, upon application approved by the Minister of Transport, made by the authority to the Minister of Finance, to reimburse the authority in respect of the Welland canal deficit incurred by the authority during the calendar year 1967.....	9,925,000
Expenditures	(33) \$ 8,224,769

Payment to the St Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the authority and paid into the Consolidated Revenue Fund, The St Lawrence Seaway Authority Act, c. 242, R.S., as amended	(22) \$ 183,643
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ATLANTIC DEVELOPMENT BOARD

Vote 90 Administration and operation.....	2,663,000
Expenditures	\$ 2,190,465

	Estimates	Allotments	Expenditures
Salaries and wages.....	(1) 655,000	655,000	582,837
Overtime.....	(1) 500	500	287
A Professional and special services.....	(4) 1,824,000	1,810,000	1,437,340
Travelling and removal expenses.....	(5) 100,000	72,500	52,069
Postage.....	(7) 1,000	1,500	1,500
Telephones and telegrams.....	(8) 12,000	22,000	21,610
Publication of departmental reports and other material.....	(9) 2,500	2,500	2,335
Office stationery, supplies and equipment.....	(11) 20,000	39,000	34,712
Pensions, superannuation and other benefits.....	(21) 33,000	33,000	32,710
Sundries.....	(22) 15,000	27,000	25,065
	\$ 2,663,000	\$ 2,663,000	\$ 2,190,465

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$1,392,664—Acres Research and Planning Niagara Falls Ont \$10,000, Nels Anderson Fredericton \$5,000, Atlantic Forestry Institute Fredericton \$11,707, Atlantic Provinces Economic Council Halifax \$8,750, Automatic Inc Montreal \$4,000, W M Baker Scarborough Ont \$22,683, Noel Boissiere Ottawa \$5,217, J F Booth Ottawa \$2,435, Adlith Brown Ottawa \$5,225, Government of Canada—Department of Energy Mines and Resources \$69,156, D W Carr and Associates Ottawa \$42,200, John E Cheal Calgary Alta \$7,803, Laurie A Coles and Associates Charlottetown \$17,419, C B Conway Ottawa \$2,665, W H Crandall and Associates (Management) Ltd Moncton N B \$33,613, Foundation of Canada Engineering Corporation Ltd Toronto \$6,211, Gibb Underwood and McLellan Don Mills Ont \$20,143, Hedlin Menzies and Associates Ltd Winnipeg \$27,408, Murry V Jones and Associates Ltd Toronto \$19,000, G V LaForest Fredericton \$32,132, P C Leger Fredericton \$19,961, Kari Levitt Montreal \$3,408, Metra Consulting Group Ltd Croydon England \$8,469, G C Monture Ottawa \$2,884, N H Morse Halifax \$5,000, Province of New Brunswick Fredericton \$8,014, Newfoundland Design Associates Ltd St John's \$17,988, Province of Nova Scotia Halifax \$16,320, D R Pullman Fredericton \$5,000, Louis R Scheult Fredericton \$2,717. Contracts: Montreal Engineering Co Ltd Montreal \$793,000, expenditure \$418,189 including holdbacks \$12,345, (1966-67) K V Reardon and Associates Ltd Halifax \$130,000, expenditure \$39,879, to date \$112,657 including holdbacks \$5,212, Shawinigan Engineering Co Ltd Montreal \$492,000, expenditure \$128,792 including holdbacks \$11,883, (1966-67) Traffic Research Corp Ltd Toronto \$368,620, expenditure \$57,260, to date \$331,769 (amends reporting in Public Accounts 1966-67).

Engineering services \$3,462.

Scientific services \$34,178—Province of Prince Edward Island Charlottetown \$34,178.

Secretarial and office services \$6,301—Manpower Services Ltd Ottawa \$3,340, Rutledge MacKeigan Cox and Downie Halifax \$2,400.

Miscellaneous services \$735.

Payments to the Atlantic Development Board to be credited to the Atlantic development fund to finance and assist in financing programs and projects as contemplated by the Atlantic Development Board Act..... (20) \$ 18,628,428

This vote was provided for the purpose of financing or assisting in financing the undertaking and the carrying out of programs and projects that, in the opinion of the Board, will contribute to the growth and development of the economy of the Atlantic region and for which satisfactory financing arrangements are not otherwise available—see appendix 6 to this section.

Vote 92c Grant to the Government of Nova Scotia to assist in defraying the expenses of operating the former Dominion Steel and Coal Corporation Limited steel plant at Sydney, Nova Scotia..... 2,000,000

Expenditures..... (20) \$ 2,000,000

Vote 95a To authorize expenditures in the current and subsequent fiscal years, not exceeding in the aggregate \$25,000,000 as the federal share of costs of a trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick in accordance with agreements entered into by the Atlantic Development Board and the respective provinces with the approval of the Governor in Council; estimated expenditure in 1967-68..... 8,000,000

Expenditures..... (20) \$ 7,976,862

Federal share of costs of a trunk highway program for the Provinces of Newfoundland, Nova Scotia, Prince Edward Island and New Brunswick in accordance with agreements entered into by the Atlantic Development Board and the respective provinces.. (20) \$ 11,306,222

The following distribution of expenditures was maintained during the fiscal year under authority of Treasury Board:

Province	Amount
Newfoundland.....	2,958,105
Nova Scotia.....	3,961,592
Prince Edward Island.....	2,205,397
New Brunswick.....	10,157,990
	<u>\$ 19,283,084*</u>

*Comprised \$7,976,862 in Vote 95a and \$11,306,222 in the above statute account.

Vote 100a To authorize expenditures in the current and subsequent fiscal years, not exceeding in the aggregate \$1,750,000, in accordance with agreements entered into by the Atlantic Development Board and the Province of Newfoundland with the approval of the Governor in Council,

(a)	to cover the federal share of the cost of special housing assistance to any person who was a resident of and the owner of a home on Bell Island on June 30, 1966 and who on or after that date moved or moves to any other part of Canada; and	
(b)	to provide mobility assistance similar to that provided under the Manpower Mobility Program in respect of any resident of Bell Island who moves to any other part of Canada and who does not meet the requirements of the Manpower Mobility Program; estimated expenditure in 1967-68.....	1,000,000
	Expenditures.....	(20) \$ 295,004

The variation between the appropriation and the expenditure was due mainly to under estimation of the extent to which the most mobile sector of the population had already left the Island, and the degree to which remaining population had become entrenched in their attitudes against movement off the Island.

CANADIAN TRANSPORT COMMISSION

The Canadian Transport Commission was established, effective September 19, 1967, pursuant to the National Transportation Act. Powers and duties previously exercised by the Air Transport Board, the Board of Transport Commissioners and the Canadian Maritime Commission were assumed by the Canadian Transport Commission and by authority of Vote 105a the unexpended balances of their appropriations were transferred to the Canadian Transport Commission.

Vote 65c Steamship subventions for coastal services, as detailed in the estimates.....	1,768,690
Transfer from Canadian Maritime Commission Vote 65.....	4,492,734
	6,261,424
Expenditures.....	\$ 5,866,255

The following details cover payments totalling \$5,234,266 made by the Canadian Maritime Commission prior to September 19, 1967 and subsequent to that date payments totalling \$5,866,255 made by the Water Transport Committee of the Canadian Transport Commission to contractors (shown in parenthesis) for services between the following ports:

	Estimates	Allotments	Expenditures
<i>Western Local Services</i>			
Service between—			
Gold River and Zeballos BC (Nootka Sound Service Ltd).....	28,940	28,940	28,940
Vancouver and northern British Columbia ports (Northland Shipping (1962) Co Ltd).....	270,000	270,000	270,000
Vancouver and west coast of Vancouver Island BC (Northland Navigation Co Ltd).....	130,000	130,000	130,000
<i>Eastern Local Services</i>			
Service between—			
Burnside and St Brenden's Nfld (Michael Ryan).....	14,500	14,500	14,500
Carmanville and Fogo Island Nfld (Fogo Transport Ltd).....	27,500	27,500	27,500
Cobb's Arm and Change Islands Nfld (Chaffey's Shipping Ltd)	20,000	20,000	17,500
Dalhousie NB and Miguasha Que (Dalhousie Miguasha Ferries Ltd).....	37,500	37,500	37,500
Grand Manan and the mainland NB (Coastal Transport Ltd)..	259,000	259,000	259,000
Greenspond and Badger's Quay Nfld (William Pickett).....	53,750	53,750	53,750
Halifax NS and Cupids Nfld (H B Dawe Ltd).....	40,000	40,000	40,000
Halifax NS and St John's Nfld (summer) (Newfoundland Canada Steamships Ltd).....	197,500	197,500	193,638
Halifax NS and St John's Nfld (winter) (Newfoundland Canada Steamships Ltd).....	70,000	70,000	70,000
Ile-aux-Coudres and Les Eboulements Que (La Cie de Navigation Cartier Ltee).....	38,000	38,000	35,900
Ile-aux-Grues and Montmagny Que (summer) (Paul-Eugene Lavoie).....	6,500	6,500	6,500

	Estimates	Allotments	Expenditures
Ile-aux-Grues and Montmagny Que (winter) (Albert Vezina)...	1,700	1,700	1,700
Iles de la Madeleine Que and Montreal Que (La Cooperative de Transport Maritime et Aerien).....	112,500	112,500	100,000
Iles de la Madeleine Que, Cheticamp and Halifax NS (La Cooperative de Transport Maritime et Aerien).....	35,000	35,000	35,000
Montreal Que and Botwood Nfld (Gulf Ports Steamship Co Ltd)	95,600	95,600	95,600
Montreal, Quebec, Rimouski and north shore ports (La Cie de Transport du Bas St Laurent Ltee).....	50,000	50,000	50,000
Mulgrave, Canso and Arichat NS (Langley Shipping Ltd)....	52,400	52,400	52,400
Owen Sound, Manitoulin Island and Georgian Bay Ont (The Owen Sound Transportation Co Ltd).....	185,700	185,700	185,700
Pelee Island and the mainland Ont (Pelee Shipping Co Ltd)...	88,695	88,695	88,695
Pictou NS, Charlottetown PEI and Iles de la Madeleine Que (The Magdalen Islands Transportation Co Ltd).....	313,000	313,000	304,160
Portugal Cove and Bell Island Nfld (The Newfoundland Transportation Co Ltd).....	267,925	267,925	267,925
Prince Edward Island and Newfoundland (North Shipping and Transportation Ltd).....	108,600	108,600	108,600
Prince Edward Island and the north shore of the St Lawrence River Que (Reginald S MacDonald).....	35,000	35,000	35,000
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd).....	870,700	870,700	870,699
Quebec, Natashquan and Blanc Sablon Que (La Cie de Transport du Bas St Laurent Ltee).....	430,000	430,000	430,000
Rimouski and north shore ports to Blanc Sablon Que (La Cie de Transport du Bas St Laurent Ltee).....	290,000	290,000	290,000
Riviere-du-Loup and St Simeon Que (La Traverse Riviere-du-Loup—St Simeon Ltee).....	21,000	21,000	21,000
St Lawrence River and Gaspé ports to Chandler Que (Maritime Agency Inc).....	43,000	43,000	43,000
Sorel and Ile St Ignace Que (La Cie de la Traverse du St Laurent Ltee).....	43,000	43,000	43,000
Twillingate and New World Island Nfld (Winston Saunders)...	63,400	63,400	63,400

Newfoundland Coastal Steamship Services

Financial assistance to the operation of coastal steamship services	7,195,280	7,195,280	6,829,914
	(20) \$ 11,495,690	\$ 11,495,690	\$ 11,100,521

A refund of \$3,862 was received from Newfoundland Canada Steamships Ltd and credited to the vote in accordance with the recapture clause of the relevant agreement.

Vote 105a Administration and to provide that upon proclamation of Part 1 of the National Transportation Act the unexpended portion of the funds provided by any Appropriation Act with respect to the Air Transport Board, the Board of Transport Commissioners for Canada and the Canadian Maritime Commission shall be transferred to the control of the Canadian Transport Commission.....	200,000
Transfer from Air Transport Board Vote 50.....	499,739
Transfer from Board of Transport Commissioners for Canada Vote 55.....	1,005,609
Transfer from Canadian Maritime Commission Vote 60.....	296,108
Transfer from Treasury Board Vote 5 contingencies.....	35,000
	2,036,456
Expenditures.....	\$ 1,939,178

Administration

		Estimates	Allotments	Expenditures
A	Salaries and wages.....	\$ 1,587,741		
	Transfer from Treasury Board Vote 5 contingencies.....	35,000		
	Terminable allowances.....	(1) 1,622,741	1,572,741	1,571,391
		(2)	2,100	2,100
B	Professional and special services.....	(4) 89,593	70,873	51,842
B	Official reporting services.....	(4) 10,120	5,220	4,582
	Travelling expenses.....	(5) 107,252	126,252	116,381
	Freight, express and cartage.....	(6) 1,536	1,586	1,383
	Postage.....	(7) 658	1,258	1,178
	Telephones, telegrams and other communication services.....	(8) 19,588	31,788	30,711
	Publication of board reports.....	(9) 9,187	12,687	10,842
	Advertising.....	(10) 1,502	12,512	9,455
	Office stationery, supplies, equipment and furnishings.....	(11) 45,021	72 211	67,286
	Sundries.....	(22) 4,258	2,228	1,603
		\$ 1,911,456	\$ 1,911,456	\$ 1,868,754

A Included salaries of: president Hon J W Pickersgill, vice president P Taschereau, commissioners J R Belcher' G R Boucher, A P Campbell, J F Clark, R R Cope, H J Darling, J E Dumontier, L Fortier, H H Griffin, W R Irwin, D H Jones, A S Kirk, J A D Magee, G Morisset, J M Woodard.

B Payments by services with individual payments of \$2,000 or over were:

Architects fees \$21,588.

Legal \$2,514—Germain Pigeon Thibaudeau and Lesage Quebec \$2,514.

Official reporting services \$4,582—G A Thompson Toronto \$3,599.

Reporting services \$13,969—Verbatim Reporting Service Ottawa \$7,642.

Technical personnel services \$8,771—Riddell Stead Graham & Hutchison Montreal \$5,850.

Miscellaneous services \$5,000.

Degaussing Canadian Government ships and Canadian-owned merchant ships, of 3,000 gross tons to 20,000 gross tons, of Canadian registry or of United Kingdom registry if subject to retransfer to Canadian registry under special intergovernmental arrangement

		Estimates	Allotments	Expenditures
Sundries.....	(22) \$	125,000	\$ 125,000	\$ 70,424
Total Vote 105a.....	\$	2,036,456	\$ 2,036,456	\$ 1,939,178

Vote 110c Notwithstanding any limitation that may be contained in section 265 of the Railway Act, to authorize payment of an amount not exceeding \$30,447.70 from the Railway Grade Crossing Fund to be applied to the cost of a bridge reconstruction project authorized by Board Order No. 115089 of the Board of Transport Commissioners for Canada (20) \$1

Vote 115c Payments to the railway companies subject to paragraph No. 2 of Order No. 103860 dated February 23, 1961 of the Board of Transport Commissioners for Canada, which paragraph authorized the railways to increase freight rates on export bulk grain moving from certain ports located on Georgian Bay, the Great Lakes and the St Lawrence River to Montreal and ports east thereof on the St Lawrence River and on the Canadian Atlantic coast and which paragraph has been suspended by Order in Council, requiring the railways to continue in effect the rates which prevailed and were published on November 30, 1960, such payments to be the difference between those rates which were in effect on November 30, 1960 and compensatory rates as approved by the Board of Transport Commissioners for Canada

Expenditures..... (20) \$ 104,479

Vote 120c To provide payments to companies subject to order Number 96300, dated November 17, 1958 of the Board of Transport Commissioners for Canada in respect of the period April 1, 1966 to December 31, 1966, for the purpose of reimbursing the said companies for such diminution in their aggregate gross revenues during the said period as in the opinion of the said Board is attributable to such companies maintaining the rate level for freight traffic at an 8% increase instead of 17% as authorized by the said Order.....			96,800
Expenditures.....	(20) \$		96,770

Transfer from Air Transport Board—Vote 52 payment of operating subsidies as approved by Treasury Board to regional air carriers.....			3,000,000
Expenditures.....	(20) \$		1,151,336

Transfer from Board of Transport Commissioners for Canada—Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act (Chapter 69, Statutes of 1966-67).....			(20) \$ 126,000,000
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Payments were made to: Algoma Central and Hudson Bay Railway Co \$432,541, Canada and Gulf Terminal Railway \$87,810, Canada Steamship Lines Ltd \$499,926, Canadian National Railways \$72,354,698, Canadian Pacific Railway Company \$50,899,933, Chesapeake and Ohio Railway Co \$106,528, Great Northern Railway Co \$8,958, The Midland Railway Co of Manitoba \$135,430, Napierville Junction Railway Co \$14,208, New York Central System \$75,329, Northern Alberta Railway Co \$1,174,799, Ontario Northland Railway Co \$7,207, The Toronto Hamilton and Buffalo Railway Co \$202,633.

Statement of Expenditures by Standard Objects

		Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
DEPARTMENT				
(1)	Civil salaries and wages.....	121,615,010	120,456,306	107,492,375
(2)	Civilian allowances.....	1,970,040	2,294,452	1,944,135
(4)	Professional and special services.....	12,176,283	10,635,742	9,984,941
(5)	Travelling and removal expenses.....	5,355,590	5,678,555	4,906,321
(6)	Freight, express and cartage.....	1,285,050	1,005,622	861,062
(7)	Postage.....	131,300	132,391	126,580
(8)	Telephones, telegrams and other communication services.....	8,664,450	8,639,111	7,396,805
(9)	Publication of departmental reports and other material.....	258,800	268,512	235,630
(10)	Exhibits, advertising, films, broadcasting and displays.....	76,200	58,755	28,063
(11)	Office stationery, supplies, equipment and furnishings.....	2,527,984	2,846,502	1,930,307
(12)	Materials and supplies.....	17,230,510	18,805,927	12,255,252
	Building and works, including land—			
(13)	Construction or acquisition.....	86,758,600	77,929,142	75,308,559
(14)	Repairs and upkeep.....	2,732,600	2,196,952	4,540,352
(15)	Rentals.....	263,450	318,199	277,780
	Equipment—			
(16)	Construction or acquisition.....	44,846,501	39,049,069	53,725,143
(17)	Repairs and upkeep.....	6,664,320	5,847,359	7,555,403
(18)	Rentals.....	3,011,600	3,647,059	2,901,879
(19)	Municipal or public utility services.....	4,305,413	4,248,521	3,827,349
(20)	Contributions, grants, subsidies, etc., not included elsewhere—			
	Maritime Freight Rates Act.....	21,899,000	20,761,919	14,350,157
	Great Slave Lake Railway.....	4,375,000	4,375,000	1,326,000
	Sundry.....	4,607,234	3,963,943	3,872,399
		30,881,234	29,100,862	19,548,556
(21)	Pensions, superannuation and other benefits.....	400,620	412,608	357,870
(22)	All other expenditures (other than special categories).....	959,922	854,877	918,707
SPECIAL CATEGORIES				
(33)	Deficits—			
	Canadian National Railways.....	36,000,000	35,869,197	24,768,264
	Newfoundland ferry and terminals.....	16,428,000	16,527,170	12,998,939
	Northwest communications system.....	381,800	301,542	
	Prince Edward Island car ferry and terminals.....	4,788,408	4,788,408	4,550,968

DEPARTMENT OF TRANSPORT

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	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
Yarmouth, NS—Bar Harbour Maine USA, ferry service.....	426,292	426,262	41,321
Canada's share of the cost of International Radio, Telephone and Telegraph Organizations.....	246,000	213,435	
	58,270,500	58,126,014	42,359,492
	410,385,977	392,552,537	358,482,561
(34) <i>Less</i> —estimated savings and recoverable items.....	9,701,500	279,821	330,271
	400,684,477	392,272,716	358,152,290

AIR TRANSPORT BOARD

(1) Civil salaries and wages.....	442,418	442,418	333,190
(4) Professional and special services.....	8,957	8,957	10,208
(5) Travelling and removal expenses.....	23,857	23,857	20,307
(6) Freight, express and cartage.....	93	93	85
(7) Postage.....	500	500	500
(8) Telephones, telegrams and other communication services.....	6,391	6,391	7,129
(10) Exhibits, advertising, films, broadcasting and displays.....	4,498	4,498	3,217
(11) Office stationery, supplies, equipment and furnishings.....	12,081	12,081	12,946
(20) Contributions, grants, subsidies, etc., not included elsewhere...			13,467
(22) All other expenditures.....	1,466	1,466	1,216
	500,261	500,261	402,295

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

(1) Civil salaries and wages.....	809,647	809,647	699,031
(2) Civilian allowances.....	300	600	300
(4) Professional and special services.....	3,330	3,030	3,364
(5) Travelling and removal expenses.....	41,452	41,452	32,269
(6) Freight, express and cartage.....	771	771	815
(7) Postage.....	400	400	370
(8) Telephones, telegrams and other communication services.....	9,538	9,538	9,044
(9) Publication of departmental reports and other material.....	8,613	8,613	7,577
(11) Office stationery, supplies, equipment and furnishings.....	14,950	14,950	13,365
(20) Contributions, grants, subsidies, etc., not included elsewhere— Railway grade crossing fund.....	15,000,000	15,000,000	15,000,000
Payments to the Canadian Pacific Railway Company and the Canadian National Railway Company equal to the annual cost of maintaining trackage between specified points in Ontario on the transcontinental lines.....			5,057,191
	15,000,000	15,000,000	20,057,191
(22) All other expenditures.....	525	525	599
	15,889,526	15,889,526	20,823,925

CANADIAN MARITIME COMMISSION

(1) Civil salaries and wages.....	100,729	100,729	88,360
(5) Travelling and removal expenses.....	4,439	4,439	4,246
(7) Postage.....	42	42	35
(8) Telephones, telegrams and other communication services.....	1,783	1,783	1,180
(9) Publication of departmental reports and other material.....			742
(11) Office stationery, supplies, equipment and furnishings.....	1,848	1,848	1,359
(20) Contributions, grants, subsidies, etc., not included elsewhere— Steamship subventions for coastal services.....	5,234,266	5,234,266	3,675,873
(22) All other expenditures.....	51	51	40
	5,343,158	5,343,158	3,771,835

NATIONAL HARBOURS BOARD

Buildings and works, including land—			
(13) Construction or acquisition.....	5,105,000	3,804,442	5,181,094
Equipment—			
(16) Construction or acquisition.....	575,000	184,188	129,696
(20) Contributions, grants, subsidies, etc., not included elsewhere...			178,005
(22) All other expenditures (other than special categories).....	200,000		

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
SPECIAL CATEGORIES			
(33) Deficits.....	766,600	766,600	1,548,963
	6,646,600	4,755,230	7,037,758
ST LAWRENCE SEAWAY AUTHORITY			
Buildings and works including land—			
(13) Construction or acquisition.....	85,000		16,163
Equipment—			
(16) Construction or acquisition.....	55,000	23,245	6,545
(22) All other expenditures (other than special categories).....	2,413,644	2,369,222	12,913,425
SPECIAL CATEGORIES			
(33) Deficits.....	9,925,000	8,224,769	
	12,478,644	10,617,236	12,936,133
ATLANTIC DEVELOPMENT BOARD			
(1) Civil salaries and wages.....	655,500	583,124	435,201
(4) Professional and special services.....	1,824,000	1,437,340	1,256,275
(5) Travelling and removal expenses.....	100,000	52,069	43,884
(7) Postage.....	1,000	1,500	1,100
(8) Telephones, telegrams and other communication services.....	12,000	21,610	20,308
(9) Publication of departmental reports and other material.....	2,500	2,335	1,860
(11) Office stationery, supplies, equipment and furnishings.....	20,000	34,712	25,965
(20) Contributions, grants, subsidies, etc., not included elsewhere...	40,934,650	40,206,516	38,123,771
(21) Pensions, superannuation and other benefits.....	33,000	32,710	25,250
(22) All other expenditures.....	15,000	25,065	15,637
	43,597,650	42,396,981	39,949,251
CANADIAN TRANSPORT COMMISSION			
(1) Civil salaries and wages.....	1,619,741	1,571,391	1,458,551
(2) Civilian allowances.....	2,700	2,100	
(4) Professional and special services.....	100,014	56,424	28,000
(5) Travelling and removal expenses.....	107,252	116,381	114,307
(6) Freight, express and cartage.....	1,536	1,383	1,085
(7) Postage.....	658	1,178	900
(8) Telephones, telegrams and other communication services.....	19,588	30,711	32,500
(9) Publication of departmental reports and other material.....	9,187	10,842	13,800
(10) Exhibits, advertising, films, broadcasting and displays.....	3,502	9,455	14,365
(11) Office stationery, supplies, equipment and furnishings.....	43,020	67,286	13,000
(20) Contributions, grants, subsidies, etc., not included elsewhere—			
Steamship subventions for coastal services.....	6,261,424	5,866,255	7,103,111
Operating subsidies to regional air carriers.....	3,000,000	1,151,336	355,415
Freight rates reduction.....	201,300	201,249	1,759,513
Payments under National Transportation Act.....	126,000,000	126,000,000	114,087,721
Sundry.....	1		
	135,462,725	133,218,840	123,305,760
(22) All other expenditures.....	129,258	72,027	122,471
	137,499,181	135,158,018	125,104,739
Total.....	\$ 622,639,497	\$ 606,933,126	\$ 568,178,226

**Estimated Value of Major Services Not Included
in this Department's Appropriations**

	1967-68	1966-67
DEPARTMENT		
Accommodation—provided by the Department of Public Works.....	2,754,300	2,404,700
Accommodation—in this department's own buildings.....	8,966,100	9,571,900
Accounting and cheque issue services—Comptroller of the Treasury.....	1,494,700	1,116,500
Contributions to superannuation account—Treasury Board.....	7,699,600	4,889,700

DEPARTMENT OF TRANSPORT

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	1967-68	1966-67
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	1,235,000	1,131,000
Employee surgical-medical insurance premiums—Treasury Board.....	774,900	469,800
Employee compensation payments—Department of Labour.....	382,200	282,600
Carrying of franked mail—Post Office Department.....	122,100	130,100
	<u>23,428,900</u>	<u>19,996,300</u>

AIR TRANSPORT BOARD

Accommodation—provided by the Department of Public Works.....	60,400	62,600
Accounting and cheque issue services—Comptroller of the Treasury.....	9,900	5,600
Contributions to superannuation account—Treasury Board.....	60,600	34,900
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	6,800	7,200
Employee surgical-medical insurance premiums—Treasury Board.....	5,300	2,900
Carrying of franked mail—Post Office Department.....	6,000	13,300
	<u>149,000</u>	<u>126,500</u>

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Accommodation—provided by the Department of Public Works.....	205,000	123,500
Accounting and cheque issue services—Comptroller of the Treasury.....	18,500	15,200
Contributions to superannuation account—Treasury Board.....	129,400	76,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	13,100	14,500
Employee surgical-medical insurance premiums—Treasury Board.....	9,500	5,900
Employee compensation payments—Department of Labour.....	100	200
Carrying of franked mail—Post Office Department.....	11,300	8,000
	<u>386,900</u>	<u>244,100</u>

CANADIAN MARITIME COMMISSION

Accommodation—provided by the Department of Public Works.....	23,300	23,400
Accounting and cheque issue services—Comptroller of the Treasury.....	28,200	25,500
Contributions to superannuation account—Treasury Board.....	15,600	10,200
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	2,000	1,700
Employee surgical-medical insurance premiums—Treasury Board.....	1,100	800
Carrying of franked mail—Post Office Department.....	1,700	1,300
	<u>71,900</u>	<u>62,900</u>

ATLANTIC DEVELOPMENT BOARD

Accommodation—provided by the Department of Public Works.....	39,400	18,100
Accounting and cheque issue services—Comptroller of the Treasury.....	35,100	23,400
	<u>74,500</u>	<u>41,500</u>
Total.....	<u>\$ 24,111,200</u>	<u>\$ 20,471,300</u>

Estimated Value of Major Services Provided to Other Departments

	1967-68	1966-67
National Defence—		
Meteorological services.....	1,743,050	1,808,200
Telecommunication services.....	552,600	550,600
	<u>\$ 2,295,650</u>	<u>\$ 2,358,800</u>

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport and expenditures of \$5,252,497 were charged to the appropriations of such departments and included: Department of Energy, Mines and Resources \$225,652, Department of External Affairs (External Aid Office) \$1,750,771, Department of Indian Affairs and Northern Development \$2,588,512, Department of National Defence \$366,922.

Payments of Damage Claims

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Damage to property as a result of zoning regulations at Montreal airport, charged to Vote 35.		
Armand Benoit.....	T.B. 674838 November 21, 1967	2,500
Damages as a result of a departmental barge colliding with a vessel at Ste-Anne-de-Beaupre Que on June 24, 1966, charged to Vote 5.		
Compagnie D'Excursion Maritime Inc.....	P.C. 1960-11/944 July 15, 1960	1,907
Damages as a result of a departmental vehicle colliding with a motorcycle at West Vancouver B C on September 26, 1966, charged to Vote 30.		
Edward Cooney.....	P.C. 1966-9/707 April 21, 1966	5,000
Damages by a departmental sweep scow to a submarine power cable between Arabella and Francis Islands near Kingston Ont on July 21, 1966, charged to Vote 5.		
Pauline Dodge and Raymond L Pfeiffer.....	P.C. 1960-11/944 July 15, 1960	1,352
Damages to a pleasure craft due to the malfunction of a lift lock at Peterborough Ont on June 24, 1967, charged to Vote 5.		
Garnet Everson.....	P.C. 1960-11/944 July 15, 1960	1,300
Damages for injuries sustained by a passenger in a car owned by Mac's Milk Ltd which was in collision with a departmental vehicle at Toronto International airport on January 7, 1966.		
George H Hall.....	Exchequer Court award	2,986
Damages for out-of-pocket expenses paid on an ex-gratia basis as a result of a fall at Winnipeg International airport on December 24, 1965, charged to Vote 30.		
Marie Higgs.....	P.C. 1967-33/812 May 4, 1967	1,196
Damages as a result of a departmental vehicle colliding with a car at Yorkton Sask on June 13, 1966, charged to Vote 30.		
Marie Lammier, Harvey Lammier and Myra Gilles.....	P.C. 1966-9/707 April 21, 1966	1,340
Damages to cruiser at Warsaw road swing bridge, Peterborough Ont on August 5, 1965, charged to Vote 5.		
Liberty Mutual Insurance Co and Richard Merry.....	P.C. 1960-11/944 July 15, 1960	2,740
Damages as a result of a departmental vehicle colliding with a car at Toronto International airport on January 7, 1966.		
Mac's Milk Ltd.....	Exchequer Court award	1,922
Damage to property as a result of zoning regulations at Montreal airport, charged to Vote 35.		
Montreal Trust Co.....	T.B. 663391 December 22, 1966	20,000
Damage to property as a result of zoning regulations at Ottawa airport, charged to Vote 35.		
Ottawa Uplands Ltd.....	T.B. 668869 May 11, 1967	8,500
Damages as a result of a departmental vehicle colliding with a car at Vancouver on September 21, 1964, charged to Vote 30.		
Fred Stipek.....	P.C. 1966-9/707 April 21, 1966	1,750
Damages as a result of a departmental vehicle colliding with a car at Vancouver on October 19, 1966, charged to Vote 30.		
Robert Tuson and Elaine Tuson.....	P.C. 1966-9/707 April 21, 1966	3,713
Damages to equipment as a result of a fire in a departmental shed at Les Mechins Que on September 28, 1962, charged to Vote 5.		
Verreault Navigation Inc.....	P.C. 1960-11/944 July 15, 1960	5,000
Sundry claims under \$1,000 (82).....		16,007
		<u>\$ 77,213</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	11,180,185 25	13,976,184 32
B Privileges, licences and permits.....	18,507,285 78	16,744,635 46
C Proceeds from sales.....	1,181,649 35	1,026,394 85
D Services and service fees.....	27,191,159 81	21,514,057 40
E Refunds of previous years' expenditure.....	1,217,497 74	555,937 91
F Miscellaneous.....	486,324 16	240,013 96
Total.....	\$ 59,764,102 09	\$ 54,057,223 90

Summary of Revenues by Services

	1967-68	1966-67
Service—		
Administration.....	116,166	21,249
Marine.....	9,527,056	7,710,068
Railway and steamship.....	394,598	459,798
Air.....	38,795,003	32,019,999
Board of Transport Commissioners for Canada.....	48,832,823	40,211,114
The St Lawrence Seaway Authority.....		3,634
Canadian Maritime Commission.....	10,869,568	13,803,861
Canadian Transport Commission.....	61,711	38,615
Total.....	\$ 59,764,102	\$ 54,057,224

Details

Non-Tax Revenue—		
A Return on investments:		
Recoveries under certain Railway Subsidy Acts agreements.....	12,767	
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts agreements.		
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, \$55,645, and St Remi Tunnel, \$29,542.....	85,187	
Interest on loans—Canadian National Railways, with respect to Yarmouth N S and Bar Harbour Maine ferry services, \$7,000; The St Lawrence Seaway Authority, \$10,848,912; Hamilton Harbour Commission, \$125,614; Nanaimo Harbour Commission, \$6,672; Toronto Harbour Commission, \$93,983.....	11,082,181	
Foreign service loan.....	50	
		11,180,185
B Privileges, licences and permits:		
Marine Services—		
Concessions.....	8,065	
Marine engineer's examination fees.....	8,097	
Marine registry—change of ship's name.....	3,051	
Marine registry—initial registry.....	4,761	
Marine registry—inspection of register book.....	629	
Marine registry—transfer and mortgage.....	7,581	
Merchant seamen's identity certificates.....	786	
Nautical examination fees.....	34,470	
Pilot's licence fees (pilotage).....	335	
Small vessel regulations—boat capacity plates.....	16,386	
Rentals: land, \$87,570; living quarters, \$60,154; transmission line privileges, \$17,279; water lots, \$89,183; water power, \$119,390; equipment, \$67,422; miscellaneous, \$3,067.....	444,065	
Railway and Steamship Services—charter hire, <i>Lord Selkirk</i> , \$225,607; <i>Pele Islander</i> , \$46,698; <i>John Guy</i> , \$103,332; <i>John Peyton</i> , \$18,761.....	394,398	
Air Services—		
Aircraft parking—outside (including dead storage).....	230,671	
Aircraft registration certificates.....	34,103	
Airport licences.....	8,144	

Airworthiness certificates.....	79,497	
Aviation personnel licences.....	79,297	
Car parking meters.....	233,520	
Concessions: advertising displays and signs, \$64,216; airline trip insurance, \$175,785; automotive service stations (excluding land rental), \$26,639; aviation fuel and oil, \$3,661,797; barber shops, \$18,251; book shops, \$57,789; candy shops, \$10,656; car parking areas, \$2,132,400; car rental, \$827,799; clothing shops, \$24,679; coin locks—toilet, \$72,775; drug stores, \$54,572; duty free shops, \$60,599; flight kitchens, \$101,437; gift shops, \$169,275; ground transportation, \$363,155; jewellery shops, \$9,476; liquor sales, \$226,892; miscellaneous vending machines, \$13,153; news stands, \$135,260; parcel lockers, \$46,222; restaurants and snack bars, \$832,610; roomettes, \$17,819; telephone and telegraph, \$78,119; miscellaneous, \$21,495.....	9,202,870	
External submarine cable licence fees.....	1,500	
Observation roof-turnstiles.....	175,384	
Private commercial broadcasting station licence fees.....	1,664,661	
Radio operators' examination fees.....	8,203	
Radio station licence fees.....	568,340	
Registration fees for mobile equipment for aircraft fuelling.....	167,701	
Rentals: equipment, \$108,709; hangar storage (aircraft), \$36,420; hydrant refuelling systems, \$240,543; inter-office communication facilities, \$8,537; land, \$823,366; living quarters (employees), \$827,050; living quarters (other than employees), \$127,580; office and shop space (terminal building), \$2,392,984; office and shop space (other buildings), \$157,404; public address systems, \$18,240; space, control lines and power, \$34,811; storage space (other than aircraft), \$103,048; tanks and pipe line, \$19,539; transmission line privileges, \$5,236; whole buildings, \$38,509; whole hangars or hangar bays, \$126,653; miscellaneous, \$60,518.....	5,129,147	
Board of Transport Commissioners—		
Ship licences.....	1,624	
		18,507,286
C Proceeds from sales: electric power, \$405,884; gasoline and oil, \$24,352; heat, \$97,133; land and buildings, \$209,990; publications, \$10,442; steam, \$220,010; water, \$202,431; miscellaneous, \$11,407.....		1,181,649
D Services and service fees:		
Marine Services—		
Harbour dues (net).....	417,326	
The remuneration of harbour masters, amounting to \$77,278, was paid from harbour dues revenue.		
Marine service steamers' earnings.....	4,901,587	
Measuring surveyors fees—ships' tonnage.....	18,434	
Pilotage administration and operation expenses.....	102,762	
Pilotage fees: Goose Bay, Labrador, \$11,450; District Supervisor Pilots—Port Weller and Lakehead, \$661,441; Sydney Pilotage District, \$32,194.....	705,085	
Pilot boat fees.....	272,380	
Port warden fees.....	75,987	
Shipping master's fees.....	20,377	
Statements of sea service certificates.....	1,153	
Steamship inspection fees:		
Annual fees.....	143,862	
Examination of plans.....	4,954	
Incidental fees.....	41,360	
Load lines.....	3,756	
Sundry services.....	801	
Wharf rental and wharfage (net).....	1,501,315	
The remuneration of wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$397,161 were paid from wharfage revenue.		
Air Services—		
Aircraft landing fees: domestic, \$5,767,264; international—trans border, \$2,266,743; test flights, \$15,760; trans-oceanic, \$7,171,363.....	15,221,130	
Air-ground radio service at airports.....	1,787,410	
Commercial message tolls.....	346,190	
Fees for use of aircraft.....	54,261	
Garbage disposal.....	43,239	
Joint user terminal facilities charge.....	1,018,486	
Mess receipts.....	196,606	
Recoverable services.....	88,569	

School transportation fees.....	4,824	
Ship radio inspection fees.....	23,945	
Special meteorological information supplied private companies.....	22,104	
Sundry services.....	164,490	
Telephone service.....	2,335	
Type approval and testing fees.....	6,432	
		<u>27,191,160</u>
E Refunds of previous years' expenditure.....		1,217,498
F Miscellaneous:		
Fines: Aeronautics Act, \$7,513; Canada Shipping Act, \$28,643; Canals Act, \$35; Radio Act, \$682; Transport Act, \$101,736; Harbours and Piers Act, \$135.....	138,744	
Forfeitures: Aeronautics Act, \$2,860; Canada Shipping Act, \$3,013.....	5,873	
Recovery of provincial gas tax.....	2,233	
Recovery of court cost.....	2,902	
Profit of Commercial Caterers Limited, Gander International Airport operations for 1964-65, \$15,674, and 1966-67, \$42,420.....	58,094	
Surplus from the Belleville Harbour Commissioners operations refundable in accordance with the Belleville Harbour Commissioner's Act.....	12,000	
Recovery of capital costs for work performed by the Foundation Company of Canada at the Vancouver International Airport on behalf of Air Canada, Canadian Pacific Airlines, Western Airlines and Pacific Western Airlines.....	200,512	
Refund of monthly salary and subsistence allowance paid to Mr J R Baxter while a member of the Commonwealth Telecommunication Body.....	8,118	
Sundries.....	57,848	
		<u>486,324</u>
Total.....		<u>\$ 59,764,102</u>

Certified correct.

J. R. BALDWIN,
Deputy Minister of Transport.

ATLANTIC DEVELOPMENT BOARD

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	234 32	
Miscellaneous.....	17	
Total.....	<u>\$ 234 49</u>	<u>\$</u>

Certified correct.

D. W. FRANKLIN,
Deputy Executive Director.

Comparative Statement of Accounts Receivable
at March 31

Department	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	2,049,429	114,613
Other.....	2,578,339	2,938,818
Uncollectible.....	895	446
	<u>4,628,663</u>	<u>3,053,877</u>
Previous years—		
Collectible—		
Inter-departmental.....	10,862	4,615
Other.....	466,496	324,119
Uncollectible.....	5,107	5,117
	<u>482,465</u>	<u>333,851</u>
	<u>5,111,128</u>	<u>3,387,728</u>

Atlantic Development Board

	<u>1968</u>	<u>1967</u>
Current year—		
Collectible—		
Inter-departmental		
Other.....	260	
Total.....	<u>\$ 5,111,388</u>	<u>\$ 3,387,728</u>

During the year 1,888 items amounting to \$6,002 were deleted under authority of section 23 of the Financial Administration Act, c.116, R.S., as amended.

Changes in Non-Active Accounts

The status of those accounts in which changes have occurred during the fiscal year is as follows:

	<u>Dr. Balance Mar. 31, 1967</u>	<u>Net Increase or Decrease (—)</u>	<u>Dr. Balance Mar. 31, 1968</u>
Capital Expenditures—			
Public Works (Railways)—			
Canadian Government Railways—			
Newfoundland Railway.....	\$ 13,101,394	\$ —13,076,314	\$ 25,080

Under authority of section 19 of the Canadian National Railways Act and P.C. 1968-261, February 8, 1968, the assets entrusted to Canadian National Railways were withdrawn from entrustment for all railway service vessels and docks for the ferry service.

Appendix 1

GOVERNMENT TELEPHONE WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	<u>1968</u>	<u>1967</u>		<u>1968</u>	<u>1967</u>
Charges to be recovered...\$	3,460	\$ 204,248	Working capital advance...\$	3,460	\$ 204,248

Statement of Working Capital Advance Account for the
year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Unbilled charges at beginning of year.....	204,248	306,207
Operating costs		
Telephone company billings.....	3,137,230	2,520,206
Salaries and wages of government employee telephone operators.....	88,636	73,980
	<u>3,430,114</u>	<u>2,900,393</u>
Less:		
Charges recovered from government departments.....	3,426,654	2,696,145
Charges to be billed and recovered.....	3,460	204,248
	<u>\$ 3,430,114</u>	<u>\$ 2,900,393</u>
Net results on operations.....	nil	nil

Appendix 2

STORES WORKING CAPITAL ADVANCE

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	<u>1968</u>	<u>1967</u>		<u>1968</u>	<u>1967</u>
Inventory, at cost—			Working capital advance—		
Main stores.....	11,409,312	10,133,255	Main stores.....	11,409,312	10,133,255
Ottawa airport bar.....		2,684	Ottawa airport bar.....		2,684
	<u>\$ 11,409,312</u>	<u>\$ 10,135,939</u>		<u>\$ 11,409,312</u>	<u>\$ 10,135,939</u>

Statement of Main Stores Working Capital Advance Account for the
year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance, inventory, at beginning of year.....	10,133,255	8,940,868
Increase in inventory during the year.....	1,276,057	1,192,387
Net loss for the year (Exhibit A).....	—245,697	—211,917
	<u>11,163,615</u>	<u>9,921,338</u>
Net loss charged to appropriation.....	245,697	211,917
Balance, inventory at end of year.....	<u>\$ 11,409,312</u>	<u>\$ 10,133,255</u>

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	7,171,058	6,508,357
Cost of sales—		
Inventory at beginning of year.....	10,133,255	8,940,868
Costs incurred during the year.....	8,692,812	7,912,661
	18,826,067	16,853,529
Inventory at end of year.....	—11,409,312	—10,133,255
	7,416,755	6,720,274
Net loss for the year.....	\$ —245,697	\$ —211,917

Statement of Airport Bar Working Capital Advance Account for the
year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Balance, inventory, at beginning of year.....	2,684	3,119
Decrease in inventory during the year.....	—2,684	—435
Net profit for the year (Exhibit B).....	18,334	16,813
Excess of provision in 1965-66 for management fee pending renegotiation of contract (Provision \$16,000, expenses \$15,486).....		514
	18,334	20,011
Net amount credited to non-tax revenue.....	—18,334	—17,327
Balance, inventory at end of year.....	\$	\$ 2,684

EXHIBIT B

Statement of Profit and Loss for the year ended March 31, 1968
(with comparative figures for the preceding year)

	1968	1967
Sales.....	68,816	64,665
Cost of sales—		
Inventory at beginning of year.....	2,684	3,119
Costs incurred during the year.....	47,798	47,417
	50,482	50,536
Inventory at end of year.....		—2,684
	50,482	47,852
Net profit for the year.....	\$ 18,334	\$ 16,813

Appendix 3

DEPARTMENT OF TRANSPORT

Consolidated statements of operating results and investment position
for 190 airports covering the fiscal years ended March 31, 1968 and
March 31, 1967 (Note 1)

CONSOLIDATED STATEMENTS OF OPERATING RESULTS (NOTE 2)	1968	1967
Revenues		
Landing fees	16,317,000	12,688,000
Rental and concession fees.....	15,087,000	11,856,000
Other.....	2,039,000	1,873,000
	<u>33,443,000</u>	<u>26,417,000</u>
Expenditures		
Salaries and wages.....	13,762,000	13,333,000
Materials, supplies and services.....	15,134,000	11,885,000
Grants paid in lieu of property taxes.....	2,831,000	2,647,000
Depreciation (Note 3).....	19,725,000	19,222,000
Other overheads (Note 4).....	38,733,000	35,628,000
	<u>90,185,000</u>	<u>82,715,000</u>
Loss on operations.....	56,742,000	56,298,000
Deduct items not requiring an outlay of cash from the airports sub-vote.....	56,174,000	54,176,000
	<u>56,174,000</u>	<u>54,176,000</u>
Excess of cash expenditures over revenues.....	<u>\$ 568,000</u>	<u>\$ 2,122,000</u>

CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31

Assets		
Net current assets.....	1,965,000	1,180,000
Airport facilities:		
Land.....	109,101,000	102,607,000
Facilities at cost less accumulated depreciation.....	357,513,000	332,248,000
Construction in progress.....	13,169,000	18,390,000
	<u>481,748,000</u>	<u>454,425,000</u>
Accumulated excess of expenditures over revenues		
Balance at beginning of year.....	274,603,000	253,259,000
1967-68 excess of expenditures over revenues.....	568,000	
1967-68 depreciation expense.....	19,725,000	
	<u>20,293,000</u>	<u>21,344,000</u>
Balance at end of year.....	<u>294,896,000</u>	<u>274,603,000</u>
Total investment position.....	<u>\$776,644,000</u>	<u>\$729,028,000</u>

NOTES:

- (1) The basis of preparation of the above financial statements has been changed to include the department's investment in airports which it does not operate so as to reflect its total investment.
- (2) The above statements have been prepared on a accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 30 follows:

	Revenues	Expenditures
Accrued totals.....	33,443,000	90,185,000
Items not involving cash in fiscal year.....	(1,183,000)	(57,358,000)
Other adjustments net.....	179,000	663,000
	<u>32,439,000</u>	<u>33,490,000</u>
Cash totals.....	<u>\$ 32,439,000</u>	<u>\$ 33,490,000</u>

- (3) Depreciation is charged at $3\frac{1}{3}\%$ on hard surfaced runways, 4% on terminal buildings, and on other assets, ranges from 5% to 20%.
- (4) The other overheads include provision for interest on investment, administrative overhead, and employee fringe benefits.

J. R. BALDWIN,
Deputy Minister.

Appendix 4

ADVANCES TO NATIONAL HARBOURS BOARD

	Belledune	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Vancouver	Total
Balance March 31, 1967.....		188,333,772	7,576,000	26,387,661	222,297,433
Advances charged to—Vote L105.....	2,350,875	4,964,680		10,422,471	17,738,026
Balance March 31, 1968.....	\$ 2,350,875	\$ 193,298,452	\$ 7,576,000	\$ 36,810,132	\$ 240,035,459

Vote L105 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1967 on any or all of the following accounts.....	37,327,000
Less—Amount to be expended from replacement and other funds.....	6,531,000
	30,796,000
Expenditures	\$ 17,738,026

	Estimates	Allotments	*Expenditures
Reconstruction and capital expenditures—			
Belledune.....	3,300,000	3,300,000	2,350,875
Construction of public wharf			
Memorandum of Agreement: Belledune Fertilizers Ltd \$2,380,875, expenditure \$2,350,875.			
Trois Rivières.....	531,000		
Less—amount to be expended from replacement and other funds.....	531,000		
Montreal.....	16,708,000		
Less—amount to be expended from replacement and other funds.....	5,000,000		
	11,708,000	11,708,000	4,964,680
Construction of wharf at sections 73-76			
Contracts: (a) (1966-67) Inspiration Ltd (on a unit price basis) \$3,388,940, expenditure \$886,766, to date \$3,388,088; (b) Simard-Denis Inc \$216,000, expenditure \$80,009. Lalonde Valois Lamarre Valois & Associates received \$2,760 for engineering services, to date \$22,072; The Warnock Hersey Company Ltd received \$5,418 for engineering services.			
Construction of four transit sheds at Bickerdike Pier			
Total expenditures on this project were \$2,632,946.			
Contract (1966-67): Cambrian Construction Ltd \$2,033,140, expenditure \$232,822, to date \$2,033,140 (final).			
Construction of transit shed 68			
Total expenditures on this project were \$824,357.			
Contract (1966-67): J L Guay Ltd \$746,157, expenditure \$226,399, to date \$746,157 (final).			

	Estimates	Allotments	*Expenditures
Montreal—Concluded			
Reconstruction of shed 19			
Expenditures on this project to date were \$660,861.			
Contract (1966-67) (on a cost plus basis): Dominion Bridge Co Ltd			
\$376,081, expenditure \$198,111, to date \$372,321.			
Reconstruction of sheds 44-45			
Expenditures on this project to date were \$530,716.			
Contract (1966-67) (on a cost plus basis): J G Fitzpatrick Ltd			
\$655,000, expenditure \$81,326, to date \$494,693.			
Construction of transit shed 52			
Expenditures on this project to date were \$119,055.			
Dust control, elevator No 1			
Expenditures on this project to date were \$571,898.			
C D Howe Co Ltd Port Arthur Ont received \$11,062 for consulting services, to date \$31,709.			
Construction of elevator No 4 and marine towers at section 56			
Expenditures on this project to date were \$15,546,960.			
Construction of passenger terminal			
Expenditures on this project to date were \$3 230 374.			
Contract: A N Bail Company Ltd \$2,173,599, expenditure \$2,034 540.			
Larose Larose Laliberte and Petrucci received \$171,525 for consulting services, to date \$237,630.			
Harbour radar installation for traffic control			
Expenditures on this project to date were \$46,480.			
Contract: Decca Radar (Canada) Ltd \$282 619, expenditure \$36,238.			
Alterations to Sutherland pier building			
Expenditures on this project to date were \$247,721.			
Contract: Prieur Entreprises Inc \$220 814, expenditure \$215,275.			
Larose Larose Laliberte and Petrucci received \$14,671 for consulting services.			
Construction of new refrigeration plant cold storage warehouse			
Total expenditures on this project were \$386,346.			
Contract (1965-66): Nivose Ltd \$256,713, expenditure \$9,000, to date \$256,713 (final).			
Bridge over Nun's Island (Champlain Bridge)			
Expenditures on this project to date were \$52,176,866 exclusive of interest.			
Contracts: (a) Inel Electrical Contractors Inc (on a unit price basis) \$318,038, expenditure \$298,244; (b) (1965-66) Lalonde Valois Lamarre Valois & Associes \$1,800,000, expenditure \$413,176, to date \$1,449,584; (c) (1966-67) Pitts Quebec Ltd \$5,208,851, expenditure \$138,599, to date \$4,717,488; (d) (1965-66) Simard-Beaudry Inc (on a unit price basis) \$13,226,073, expenditure \$530,776, to date \$6,203,936 (amends reporting in public accounts 1966-67); (e) (1966-67) Walsh-Canadian Construction Co Ltd (on a unit price basis) \$4,733,098, expenditure \$504,981, to date \$4,606,514; (f) Walsh-Canadian Construction Co Ltd (on a unit price basis) \$270,392, expenditure \$270,392 (final).			
Vancouver.....	16,788,000		
Less—amount to be expended from replacement and other funds.....	1,000,000		
	15,788,000	15,788,000	10,422,471
Development of D L 272			
Expenditures on this project to date were \$5,058,341.			
Contracts: (a) Fownes Construction Co Ltd (on a unit price basis) \$243,502, expenditure \$243,502 (final); (b) (1966-67) Hercules Steel Ltd (on a unit price basis) \$1,147,986, expenditure \$491,080, to date \$1,147,986 (final); (c) (1966-67) Sceptre Dredging Ltd (on a unit price basis) \$1,499,278, expenditure \$471,651, to date \$1,499,278 (final); (d) (1966-67) Vancouver Pile Driving & Contracting Co Ltd (on a unit price basis) \$1,694,824, expenditure \$1,676,221, to date \$1,694,824 (final).			

	Estimates	Allotments	*Expenditures
Vancouver—Concluded			
Swan Wooster Engineering Co Ltd Vancouver received \$43,832 for consulting services, to date \$234,583.			
Development of area between Centennial Pier and Pier B C			
Expenditures on this project to date were \$502,481.			
Contract (on a unit price basis): Vancouver Pile Driving & Contracting Co Ltd \$1,933,255, expenditure \$420,362.			
Emery Holzl & Assoc Inc Montreal received \$24,235 for consulting services.			
Construction of transit shed 1, Centennial Pier			
Expenditures on this project to date were \$1,047,870.			
Contract: (1966-67) Narod Construction Ltd \$936,346, expenditure \$213,414, to date \$936,346 (final).			
Construction of transit shed, Centennial Pier extension			
Expenditures on this project to date were \$890,205.			
Contract: Norwood Construction Ltd \$788,475, expenditure \$788,475 (final).			
Rehabilitation of grain elevator No 1			
Expenditures on this project to date were \$2,088,499.			
Contracts: (a) Lagendyk & Company Ltd \$125,392, expenditure \$42,263; (b) (1966-67) Northland Machinery Supply Co Ltd \$246,157, expenditure \$37,640, to date \$246,157 (final); (c) Tide Bay Construction Ltd \$1,848,663, expenditure \$1,468,148.			
Sandwell and Co Ltd Vancouver received \$81,331 for consulting services, to date \$210,750.			
Rehabilitation of annex, grain elevator No 1			
Expenditures on this project to date were \$797,357.			
Contracts: (a) (1966-67) Barnett-McQueen Co Ltd \$683,642, expenditure \$451,137, to date \$657,212; (b) Lagendyk & Company Ltd \$125,392, expenditure \$54,442.			
Sandwell and Co Ltd Vancouver received \$32,639 for consulting services, to date \$47,538.			
Lengthening of jetty No. 3 and shipping gallery			
Total expenditures on this project were \$528,660 (amends reporting in public accounts 1966-67).			
Installation of dockside crane			
Expenditures on this project to date were \$467,949.			
Contract (1965-66): Lockheed Shipbuilding and Construction Co \$424,970, expenditure \$37,753, to date \$424,970 (final).			
Development of deep sea port, Roberts Bank			
Expenditures on this project to date were \$132,904.			
Swan Wooster Engineering Co Ltd Vancouver received \$132,874 for consulting services.			
	\$ 30,796,000	\$ 30,796,000	\$ 17,738,026

*Amounts in this column represent expenditures made from Parliamentary appropriations only.

In accordance with section 29 of the National Harbours Board Act, c. 187, R.S., as amended, certificates of indebtedness for \$600,000 bearing interest at $6\frac{1}{8}\%$ per annum, \$13,540,178 at $6\frac{3}{8}\%$ per annum and \$3,597,848 at $6\frac{7}{8}\%$ per annum, were issued to the Government of Canada to cover the above expenditures.

Expenditures reported under projects include amounts charged to appropriations and to the replacement fund and the Board's revenues where applicable.

The variation between the appropriation and the total of the expenditures charged thereto was due principally to the fact that some projects did not commence and others did not proceed as rapidly as anticipated.

Payment of \$5,538 under authority of P.C. 1965-27/106 of January 20, 1965 and P.C. 1965-14/1043 of June 10, 1965 was made to Catelli Food Products Ltd for acquisition of land at Montreal.

Payment of \$106,225 under authority of P.C. 1967-20/1508 of August 2, 1967 was made to Page & Son Ltd in full and final settlement of all claims arising out of the expropriation of certain land at Montreal.

Payment of \$3,741,000 under authority of P.C. 1966-1248 of June 30, 1966 was made to Canadian Pacific Railway Company for acquisition of property at Vancouver.

Payment of \$225,000 under authority of P.C. 1967-15/1 of January 4, 1967 was made to Dollarton Trucking Ltd for acquisition of land at Vancouver.

Payment of \$85,000 under authority of P.C. 1967-23/1687 of September 6, 1967 was made to Western Chemical Industries Ltd and Dr William Chalmers for acquisition of land at Vancouver.

Appendix 5

ATLANTIC DEVELOPMENT BOARD

AUDITOR GENERAL OF CANADA

Ottawa, June 28, 1968.

TO: THE ATLANTIC DEVELOPMENT BOARD
THE MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the accounts and financial transactions of the Atlantic Development Board for the year ended March 31, 1968 in accordance with Section 18 of the Atlantic Development Board Act. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The attached Statement of Expenditure has been prepared for the first time this year and is a summary of all financial transactions of the Board for the year with comparative figures for the previous year and cumulative totals to March 31, 1968. Supporting schedules provide details of Projects Approved and Cumulative Expenditure from the Atlantic Development Fund (Schedule 1), of the Trunk Highway Program Expenditure from Parliamentary Appropriations (Schedule 2) and of Planning, Programming, Professional and Technical Services and General Administration Expense (Schedule 3).

In my opinion, the Statement of Expenditure and the supporting schedules present fairly a summary of the financial transactions of the Board for the year ended March 31, 1968.

A. M. HENDERSON,
Auditor General of Canada.

ATLANTIC DEVELOPMENT BOARD—Continued

Statement of Expenditure for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967 and
cumulative figures from the establishment of the Board on
December 20, 1962 to March 31, 1968)

	1968	1967	Cumulative to March 31, 1968
Program Expenditure			
Atlantic Development Fund (Schedule 1)			
Power.....	\$ 7,395,541	\$ 21,614,734	\$ 46,456,583
Trunk highway program.....	1,280,579	2,705,303	9,643,341
Access roads.....	144,389	410,817	555,206
Water supply and/or sewage systems.....	3,766,376	2,077,162	6,956,884
Industrial park facilities.....	1,507,211	2,381,360	4,004,745
Research facilities.....	1,851,252	349,029	2,332,869
Miscellaneous projects.....	2,679,528	21,455	2,733,084
Sundry expenditure.....	3,552	7,100	14,374
(Note 1).....	18,628,428	29,566,960	72,697,086
Parliamentary appropriations of the Department of Transport			
Vote 112 of 1965-66 and Vote 95a of 1967-68 Trunk highway program (Schedule 2).....	19,283,085	8,556,812	29,935,344
Vote 100a (Note 2)			
Special housing assistance to residents of Bell Island.....	234,000		234,000
Mobility assistance to residents of Bell Island moving to other parts of Canada.....	61,004		61,004
Vote 92c			
Grant to the Government of Nova Scotia to assist in defraying the expenses of operating the former Dominion Steel and Coal Cor- poration Limited Steel plant at Sydney, N S.....	2,000,000		2,000,000
	21,578,089	8,556,812	32,230,348
Total expenditure on programs, projects, etc.....	40,206,517	38,123,772	104,927,434
Administration and Operation Expenditure			
Planning, programming, professional and technical services and general administration (Schedule 3).....	2,265,015	1,866,979	5,845,323
Total Expenditure.....	\$ 42,471,532	\$ 39,990,751	\$ 110,772,757

NOTES:

1. Authorized limit of the Atlantic Development Fund is \$150,000,000. Outstanding commitments at March 31, 1968 totalled \$51,971,768 (Schedule 1) leaving an uncommitted balance in the Fund of \$25,331,146.
2. The maximum amount remaining available under Department of Transport Vote 100a for assistance to residents of Bell Island amounted to \$1,454,996 at March 31, 1968.

Certified correct:

E. P. WEEKS,
Executive Director

Approved:

IAN M. MacKEIGAN,
Chairman.

I have examined the above Statement of Expenditure and related Schedules for the year ended March 31, 1968 and have reported thereon under date of June 28, 1968 to the Atlantic Development Board and the Minister of National Health and Welfare.

A. M. HENDERSON,
Auditor General of Canada.

ATLANTIC DEVELOPMENT BOARD—Continued

Statement of Projects Approved and Cumulative Expenditure from the
Atlantic Development Fund from the establishment of the
Board on December 20, 1962 to March 31, 1968

	Projects Approved	Cumulative Expenditure to March 31, 1968	Outstanding Commitments
Power			
Bay D'Espoir, Nfld.—Hydro-electric power development.....	\$ 20,000,000	\$ 20,000,000	\$
Maқтаquac, N.B.—Hydro-electric power development.....	20,000,000	20,000,000	
Nova Scotia Power Commission—Thermal power plant at Trenton, N.S.	12,000,000	2,461,849	9,538,151
Power cable to link Prince Edward Island with mainland.....	4,300,000	63,043	4,236,957
Newfoundland and Labrador Power Commission—Conversion to 60 cycles.....	4,000,000	3,818,891	181,109
Maccan to Amherst, N.S.—Grant towards cost of power line.....	112,800	112,800	
	60,412,800	46,456,583	13,956,217
Trunk Highway program			
Province of New Brunswick.....	3,000,000	3,000,000	
Province of Newfoundland.....	3,000,000	3,000,000	
Province of Nova Scotia.....	3,000,000	2,643,341	356,659
Province of Prince Edward Island.....	1,000,000	1,000,000	
	10,000,000	9,643,341	356,659
Access roads to selected fishing ports			
Province of Prince Edward Island.....	675,000	555,206	119,794
Water Supply and/or sewage Systems			
Fortune, Harbour Grace, Port Union, Fermeuse and Isle aux Morts, Nfld.....	2,934,000	1,232,396	1,701,604
Trepassey, Bay de Verde, Burgeo, Gaultois, St. Anthony, Englee and Twillingate, Nfld.....	2,657,000	706,294	1,950,706
Mooring Cove, Nfld.....	1,262,000	1,103,420	158,580
Long Harbour, Nfld.—Phosphorus Plant.....	1,250,000	78,878	1,171,122
Nackavic, N.B.....	1,250,000		1,250,000
Dalhousie Area, N.B.....	1,100,000		1,100,000
Shelburne, N.S.....	890,000	49,139	840,861
Georgetown, P.E.I.....	850,000	762,893	87,107
Alder Point, N.S.....	833,000	23,566	809,434
Canso, N.S.....	775,420	763,909	11,511
Black's Harbour, Wellington, Beaver Harbour, N.B.....	690,000		690,000
Falmouth, N.S.....	600,000		600,000
Florenceville, N.B.....	565,000		565,000
Shippegan, N.B.....	505,546	474,084	31,462
Middle East Pubnico, N.S.....	487,000	29,500	457,500
Dildo South, Nfld.....	477,000		477,000
Bonavista, Nfld.....	292,000	269,941	22,059
North Rustico, P.E.I.....	282,000	36,365	245,635
Woodstock, N.B.....	275,000	248,471	26,529
Old Perlican, Nfld.....	270,000	17,773	252,227
Lockeport, N.S.....	255,000	30,610	224,390
East River in Lunenburg County, N.S.....	250,000		250,000
Ramea, Nfld.....	245,000	14,187	230,813
Riverport, N.S.....	242,000	139,478	102,522
Lower East Pubnico, N.S.....	220,975	204,399	16,576
Montague, P.E.I.....	190,000	137,869	52,131
Port Mouton, N.S.....	154,286	139,687	14,599
Newtown, Nfld.....	150,000	131,602	18,398
Cheticamp, N.S.....	140,000	95,873	44,127
Hartland, N.B.....	125,000	120,894	4,106
Milltown, N.B.....	100,000	100,000	
Grand Etang, N.S.....	46,629	45,656	973
	20,363,856	6,956,884	13,406,972

ATLANTIC DEVELOPMENT BOARD—Continued

	Projects Approved	Cumulative Expenditure to March 31, 1968	Outstanding Commitments
Industrial Park Facilities			
Point Edward, N.S.....	3,170,000	1,005,687	2,164,313
Dorchester Point, N.B.....	1,500,000	1,250,000	250,000
Burnside (Dartmouth), N.S.....	787,500		787,500
Stellarton, N.S.....	700,000	600,000	100,000
Lake Side, N.S.....	560,000	209,984	350,016
Saint John, N.B.....	450,000	222,656	227,344
Moncton, N.B.....	400,000	88,039	311,961
Fredericton, N.B.....	400,000		400,000
Amherst, N.S.....	350,000	350,000	
Truro, N.S.....	200,000	160,359	39,641
Summerside, P.E.I.....	118,327	118,020	307
Sydney, N.S.....	75,000		75,000
	8,710,827	4,004,745	4,706,082
Research Facilities			
Financial assistance for new research laboratories, equipment, etc.			
Halifax—Dartmouth, N.S.....	2,350,000	860,305	1,489,695
Dalhousie University Aquatron, N.S.....	2,000,000		2,000,000
Fredericton, N.B.....	1,887,179	1,448,539	438,640
University of New Brunswick, Fredericton, N.B.....	1,500,000		1,500,000
Provincial Department of Natural Resources, N.B.—geochemical laboratory.....	50,000	24,025	25,975
Nova Scotia Technical College, Halifax, N.S.....	50,000		50,000
	7,837,179	2,332,869	5,504,310
Miscellaneous Projects			
Strait of Canso Development, N.S.....	4,395,000		4,395,000
Map and Land registration.....	3,977,000		3,977,000
Bulk handling facilities at Dosco plant, Sydney, N.S.....	2,001,301	2,000,650	651
Abatement of industrial water pollution.....	2,000,000	19,897	1,980,103
Assistance to Nova Scotia for settling-in assistance to industry....	1,200,000		1,200,000
Highway, Long Harbour to Argentia Placentia area, Nfld.....	1,000,000	304,085	695,915
Assistance towards construction of causeway, Pictou County, N.S...	750,000		750,000
Confederation Centre, Charlottetown, P.E.I.....	600,000	277,000	323,000
Assistance in construction of basic services for food processing, Sussex, N.B.....	337,000		337,000
Port de Grave, Nfld.....	100,000	6,057	93,943
Boglands clearing, Burin Peninsula, Nfld.....	87,891	16,039	71,852
Provision of basic services, Dover Flour Mills, Halifax, N.S.....	64,000		64,000
Repairs to marine railway, St. Anthony, Nfld.....	60,000	60,000	
Causeway construction, Montague, P.E.I.....	40,000	40,000	
Rail spur line, Summerside, P.E.I.....	32,000		32,000
Water pollution metering equipment.....	10,000	9,356	644
	16,654,192	2,733,084	13,921,108
Sundry Expenditure.....	15,000	14,374	626
	\$ 124,668,854	\$ 72,697,086	\$ 51,971,768

SCHEDULE II

ATLANTIC DEVELOPMENT BOARD—*Concluded*Statement of the Trunk Highway Program Expenditure
from Parliamentary Appropriations cumulative to March 31, 1968

	Approved by the Governor in Council	Cumulative Expenditure to March 31, 1968	Outstanding Commitments
	(Note)		
Province of New Brunswick.....	\$ 16,500,000	\$ 12,119,390	\$ 4,380,610
Province of Newfoundland.....	16,500,000	8,441,315	8,058,685
Province of Nova Scotia.....	16,500,000	6,623,889	9,876,111
Province of Prince Edward Island.....	5,500,000	2,750,750	2,749,250
	<u>\$ 55,000,000</u>	<u>\$ 29,935,344</u>	<u>\$ 25,064,656</u>

NOTE:

The amounts approved by the Governor in Council represent the federal share of costs with respect to the second and third agreements entered into with the above-mentioned provinces under this Program for which funds were provided by Department of Transport Vote 112 of 1965-66 and Vote 95a. The federal share of costs approved by the Governor in Council in the amount of \$10,000,000, with respect to the first agreement has been disbursed from the Atlantic Development Fund (see Schedule 1). Outstanding commitments under the first agreement amounted to \$356,659 at March 31, 1968.

SCHEDULE III

Statement of Administration and Operation Expense
for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967
and cumulative figures from the establishment of the Board
on December 20, 1962 to March 31, 1968)

	1968	1967	Cumulative to March 31, 1968
Planning, Programming and General Administration			
Salaries.....	\$ 583,174	\$ 437,601	\$ 1,440,829
Employee benefits.....	32,710	25,249	81,355
Travel and removal expenses.....	52,069	51,257	166,853
Accommodation.....	39,400	18,100	99,400
Accounting services.....	35,100	23,400	76,200
Office equipment and supplies.....	34,712	25,965	92,224
Telephone and telegraph.....	21,610	20,308	57,324
Other.....	23,900	11,224	59,985
Professional and Technical Services.....	1,437,340	1,253,875	3,771,153
Total Expense.....	<u>\$ 2,265,015</u>	<u>\$ 1,866,979</u>	<u>\$ 5,845,323</u>
Total Expense provided for by—			
Department of Transport Vote 90.....	\$ 2,190,515	\$ 1,825,479	\$ 5,669,723
Government departments which provided accommodation and accounting services without charge.....	74,500	41,500	175,600
	<u>\$ 2,265,015</u>	<u>\$ 1,866,979</u>	<u>\$ 5,845,323</u>

1967-68

PUBLIC ACCOUNTS

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TREASURY BOARD

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Details of

EXPENDITURES AND REVENUES

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TREASURY BOARD

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
41·3	Stat.	President of the Treasury Board— Salary and motor car allowance.....	3,473 11	3,473 11	
ADMINISTRATION					
41·3	1	Departmental administration, including grants as detailed in the estimates...	4,478,700 00	4,238,321 58	2,326,768 31
GOVERNMENT ADMINISTRATION					
41·3	5	Contingencies—To supplement other votes for paylist and other require- ments and to provide for miscella- neous minor or unforeseen expenses.....\$45,000,000 00 Less transfers..... 33,829,909 00	11,170,091 00		
41·4	6	To provide that where a person referred to in subsection (3) of section 4 of the Statute Law (Superannuation) Amendment Act, 1966, has made an election referred to therein before the expiration of six months after the coming into force of this provision, such election shall be deemed to have been made within the time prescribed therefor by section 4 of the Public Service Superannuation Act.....	1 00		
41·4	7	To authorize the Treasury Board to delete from the accounts certain debts due, and claims by, Her Majesty, each of which is in excess of \$1,000, amounting in the aggregate to \$19,067,138.26.....	44,571 00	44,570 00	
41·5	Stat.	Governor General's Retiring Annuity Act.....	60,789 40	60,789 40	3,837 52
41·5	Stat.	Government's contribution to the super- annuation account, the public service death benefit account and gratuities to families of deceased employees....	123,801,014 44	123,801,014 44	119,072,050 91
41·6	Stat.	Government's contribution as an em- ployer under the Canada pension plan and the Quebec pension plan...	17,302,822 38	17,302,822 38	16,768,554 26
41·6	10	Government's share of surgical-medical insurance premiums and govern- ment's contributions to pension plans and death benefit plans for employees engaged locally outside Canada.....	16,980,000 00 169,359,289 22	13,122,027 04 158,331,225 26	15,185,831 00 115,130,273 69
GENERAL					
41·7	Stat.	Write-off of assets.....	56 59	56 59	1,068 44
Total.....			\$173,841,518 92	\$158,573,074 54	\$153,358,110 44

Salary of the President of the Treasury Board, Hon E J Benson, Salaries Act, c. 234, R.S., as amended.....	(1)	\$	3,064
Motor car allowance to the President of the Treasury Board, c. 249, R.S., as amended.....	(2)	\$	409

The above amounts were paid to Hon E J Benson for the period January 18 to March 31, 1968.
Hon E J Benson received travelling expenses of \$1,000 charged to Vote 1.

ADMINISTRATION

Vote 1 Departmental administration, including grants as detailed in the estimates..	4,478,700
Expenditures.....	\$ 4,238,322

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	3,654,600	3,588,000	3,471,979
Overtime.....	(1)	5,000	5,000	2,744
Allowances.....	(2)	40,000	40,000	30,131
A Professional and special services.....	(4)	192,000	192,000	129,967
Travelling and removal expenses.....	(5)	85,000	85,000	74,836
Publication of estimates.....	(9)	50,000	51,600	51,538
Publication of other departmental reports and material.....	(9)	20,000	20,000	249
Office stationery, supplies, equipment and furnishings.....	(11)	99,300	164,300	161,812
Grant to the Institute of Public Administration of Canada.....	(20)	35,000	35,000	35,000
Grant to the Federal Institute of Management.....	(20)	3,000	3,000	3,000
Administrative services provided by the Department of Finance.....	(22)	269,300	269,300	269,300
Sundries.....	(22)	25,500	25,500	7,766
		<u>\$ 4,478,700</u>	<u>\$ 4,478,700</u>	<u>\$ 4,238,322</u>

A Payments by services with individual payments of \$2,000 or over were:

Consultant services \$85,544—Constructsult Registered Montreal \$3,173, McDonald Currie & Co Ottawa \$18,625, Operations Research Incorporated Silver Spring Md U S A \$49,980, T J Plunkett Associates Montreal \$2,166, Simpson Riddell Stead and Partners Montreal \$9,405.

Research services \$32,500—Contract (1966-67): Operations Research Incorporated Silver Spring Md U S A \$105,001 (awarded through the Department of Manpower and Immigration with provision that the department and Treasury Board would each pay one-half of the cost) expenditure \$32,500, to date \$52,500 (final).

Stenographer and typist services \$10,802—Office Overload Co Ltd Ottawa \$4,977, Personnel Pool Ottawa \$5,825.

Miscellaneous services \$1,121.

GOVERNMENT ADMINISTRATION

Vote 5 Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, and authority to reuse any sums allotted from non-paylist requirements and re-paid to this appropriation from other appropriations.....	45,000,000
Less—transferred to other departments.....	33,829,909
Unallocated.....	(22)\$ 11,170,091

Details of amounts transferred to supplement the payroll provisions of other votes follow:

Department	Votes supplemented	Amount
Agriculture.....	5, 40, 65.....	722,000
Auditor General's Office.....	1.....	22,000
Board of Broadcast Governors.....	1.....	225,000
Office of the Chief Electoral Officer.....	1.....	5,000
Consumer and Corporate Affairs (formerly Registrar General)...	20.....	145,000
Energy, Mines and Resources.....	45, 60.....	242,500
National Energy Board.....	95.....	19,000
Finance.....	30.....	150,000
Fisheries.....	1, 5.....	888,000
Governor General and Lieutenant-Governors.....	1.....	20,000
Indian Affairs and Northern Development.....	1, 5, 20, 35.....	2,205,000
Insurance.....	1.....	45,000
Legislation—		
The Senate.....	5.....	250,000
Manpower and Immigration.....	5, 15.....	1,100,000
National Defence.....	15.....	3,257,000
National Film Board.....	1.....	384,500
National Gallery of Canada.....	1.....	32,000
National Health and Welfare.....	30.....	450,000
National Research Council.....	1.....	687,000
National Revenue.....	5.....	830,000
Post Office.....	1.....	314,000
Public Printing and Stationery.....	1.....	124,000
Public Works.....	1, 35, 55.....	2,295,000
National Capital Commission.....	60.....	200,000
Secretary of State.....	10.....	61,000
Solicitor General.....	5, 15.....	1,115,000
Trade and Commerce.....	10.....	14,700
Transport.....	1, 5, 30.....	6,931,000
Canadian Transport Commission.....	105.....	35,000
Veterans Affairs.....	40.....	61,000
		\$ 22,829,700

The following statement shows the other departments to which amounts were transferred and the amounts expended for miscellaneous minor or unforeseen expenses and for awards under the Public Servants Inventions Act:

Department	Transferred	Expended
Agriculture.....	209	208
Manpower and Immigration.....	11,000,000	10,636,863
	\$ 11,000,209	\$ 10,637,071

Vote 6b To provide that where a person referred to in subsection (3) of section 4 of the Statute Law (Superannuation) Amendment Act, 1966, has made an election referred to therein before the expiration of six months after the coming into force of this provision, such election shall be deemed to have been made within the time prescribed therefor by section 4 of the Public Service Superannuation Act (21) \$1

Vote 7c To authorize the Treasury Board to delete from the accounts certain debts due, and claims by, Her Majesty, each of which is in excess of \$1,000, amounting in the aggregate to \$19,067,138.26, of which \$44,570 represents an item that has been carried as an asset in the statement of assets and liabilities..... 44,571

Expenditures..... (22) \$ 44,570

Details of the amounts authorized and deleted follow:

Department	Authorized		Deleted		Deleted from
	No. of items	Amount	No. of items	Amount	
Finance (Comptroller of the Treasury).....	2	6,154	2	6,154	Accounts Receivable
Indian Affairs and Northern Development.....	16	58,933	5	34,232	Accounts Receivable
	1	44,570	1	44,570	Asset account entitled "Jasper Recreation Commission"—see the schedule, Other Loans and Investments
Manpower and Immigration	1	122,282	1	122,282	Accounts Receivable
National Defence.....	15	101,476	15	101,476	Accounts Receivable
National Revenue—					
Customs and Excise.....	202	1,775,848	202	1,775,848	Accounts Receivable
Taxation.....	1,024	16,898,291	1,024	16,898,291	Accounts Receivable
Post Office.....	1	1,817	1	1,817	Accounts Receivable
Veterans Affairs.....	26	57,767	23	53,250	Accounts Receivable
	1,288	\$ 19,067,138	1,274	\$ 19,037,920	

Governor General's Retiring Annuity Act, c. 81, 1966-67..... (21) \$ 60,789

Government's contribution to the superannuation account and the public service death benefit account, payments under earlier Superannuation and Retirement Acts and under the Public Service Pension Adjustment Act, and gratuities to families of deceased employees

Government's contribution to the superannuation account in an amount equal to the estimated current and arrears payments of individual contributors in the previous fiscal year and the amortization of actuarial deficiencies arising out of salary revisions, c. 47, 1952-53, as amended, and Finance Vote 16d, Appropriation Act No. 10, 1964

A Contribution.....\$ 59,564,883
B Amortization..... 60,633,400
(21) 120,198,283

A Details in respect of contributions to, and payments from, the superannuation account are shown in appendix 2 to this section (see also the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report).

B The Statute Law (Superannuation) Amendment Act, 1966 approved an amendment to the Public Service Superannuation Act, which requires the crediting to the superannuation account following the authorization of any salary increase applicable to at least 1% of those persons employed in the Public Service who are contributors, in five equal annual instalments commencing in the fiscal year in which the salary increase is authorized, such amount as in the opinion of the Minister of Finance is necessary to provide for the increase in cost to Her Majesty of the benefits payable under the Public Service Superannuation Act as a result of such salary increase. In practice, the superannuation account will be credited with the full amount of the actuarial liability resulting from such a salary increase and a deferred charge established which will be amortized in the method described by the Statute Law (Superannuation) Amendment Act. This item records the budgetary expenditure of one-fifth of the liability arising from salary increases for various groups during the fiscal year 1967-68.

Payments under earlier Superannuation and Retirement Acts

Payments..... (21) 49,147
A Civil Service Superannuation and Retirement Act, R.S., 1906..... 157
B Public Service Retirement Act, 1920..... 756
C Civil Servants' Widows' Annuities Act, 1927..... 2,562
D Currency, Mint and Exchange Fund Act, R.S., 1952..... 45,672
\$ 49,147

- A This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Public Service superannuation account—see under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report and appendix 2 to this section.
- B Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the public service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all affected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).
- C This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.
- D The Canadian Branch of the Royal Mint became the Royal Canadian Mint, a branch of the Department of Finance, on December 1, 1931. The above authority includes provision for payment to those employees who did not elect to become contributors under the provisions of the Civil Service Superannuation Act, c. 24, R.S., 1927, of the same benefits they would have received if they had remained under the provisions of the United Kingdom Superannuation Act then in force.

Government's contribution to the Public Service death benefit account under Part II of the Public Service Superannuation Act, c. 47, 1952-53, as amended

Contribution.....	(21)	1,648,107
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Details in respect of contributions to, and payments from, the account are shown in appendix 1 to this section (see also the schedule, Annuity, Insurance and Pension Accounts, in volume 1 of this report).

Payments under the Public Service Pension Adjustment Act, c. 32, 1959

Payments.....	(21)	1,905,478
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Adjustment payments may be made under this Act to persons who are in receipt of pensions under the following: the Civil Servants' Widows' Annuities Act, 1927; the Civil Service Superannuation and Retirement Act, Part I; the Currency, Mint and Exchange Fund Act, section 15 (2); the Defence Services Pension Act; the Public Service Superannuation Act; an Act to provide for the retirement of certain members of the Public Service (c. 67, 1920); the Royal Canadian Mounted Police Act, Parts II, III and V; an Appropriation Act that in the opinion of the Treasury Board, provides for a pension calculated on the basis of length of service of the employee to or in respect of when it was granted or is payable.

Payments to persons receiving pensions under the Civil Servants' Widows' Annuities Act, 1927, the Civil Service Superannuation and Retirement Act, Part I, the Currency, Mint and Exchange Fund Act, section 15 (2), the Public Service Superannuation Act and an Act to provide for the retirement of certain members of the Public Service (c. 67, 1920) amounted to \$1,274,701; under the Defence Services Pension Act, \$529,340 and under the Royal Canadian Mounted Police Act, Parts II, III and V, \$101,437.

Total Statutory item.....		\$123,801,015
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Government's contribution as an employer under the Canada pension plan and the Quebec pension plan in respect of persons employed in the public service whose remuneration is payable out of the consolidated revenue fund.....	(21)	\$ 17,302,822
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Vote 10 Government's share of surgical-medical insurance premiums and government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada who are excluded from the Public Service Superannuation Act, to the unemployment insurance fund in respect of government employees paid through the Central Pay Office and to the hospital insurance (outside Canada) plan.		16,980,000
Expenditures.....		\$ 13,122,027

Government's share of surgical-medical insurance premiums determined in accordance with regulations made pursuant to Vote 124, Appropriation Act No. 6, 1960 and Finance Vote 20b, Appropriation Act No. 10, 1964

	Estimates	Allotments	Expenditures
Premiums..... (21)	\$ 15,125,000	\$ 14,918,000	\$ 11,206,777

Government's contributions to pension plans (and death benefit plans) for employees engaged locally outside Canada who are excluded from the Public Service Superannuation Act

	Estimates	Allotments	Expenditures
Contributions..... (21)	\$ 105,000	\$ 265,000	\$ 245,386

P.C.1957-26/290, March 7, 1957 authorized the application for a group policy to provide a pension plan for locally engaged employees in the United States of America, effective April 1, 1957 and P.C. 1957-38/1387, October 19, 1957 authorized the application for a similar policy in respect of the locally engaged employees in the United Kingdom and Ireland, effective October 1, 1957. During 1961-62 a non-contributory plan was introduced to provide pensions to locally-engaged employees in countries other than the United States of America and United Kingdom where there are no national plans or to supplement the national pensions where they exist. P.C. 1964-26/336, March 5, 1964 authorized the application for a policy to provide a pension plan for locally engaged employees in Finland. T.B. 666242-1, November 16, 1967 authorized application for a group policy to provide a pension plan for locally engaged employees in The Netherlands. Payments of \$78,952, \$4,206 and \$119,853 were made to the Sun Life Assurance Company, the Elake-Varma Mutual Insurance Company and the Hollandsche Societeit van Levensverzekeringen N.V., respectively, and payments in respect of non-contributing employees subsequent to the termination of their employment were \$42,375.

Government's contribution, as an employer, to the unemployment insurance fund in respect of government employees paid through the Central Pay Office

	Estimates	Allotments	Expenditures
Contribution..... (21)	\$ 1,300,000	\$ 1,347,000	\$ 1,344,864

Government's contribution to the hospital insurance (outside Canada) plan

	Estimates	Allotments	Expenditures
Contribution..... (21)	\$ 450,000	\$ 450,000	\$ 325,000
Total Vote 10.....	\$ 16,980,000	\$ 16,980,000	\$ 13,122,027

Write-off of assets, Financial Administration Act, c. 116, R.S., as amended..... (22) \$ 57

The above represents one item deleted. The account entitled "Public Service Superannuation Account" was credited in the amount of \$57—see the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	3,662,664	3,477,787	1,870,756
(2) Civilian allowances.....	40,409	30,540	32,277
(4) Professional and special services.....	192,000	129,967	66,228
(5) Travelling and removal expenses.....	85,000	74,836	71,721
(8) Telephones, telegrams and other communication services..			263

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(9) Publication of departmental reports and other material...	70,000	51,787	61,162
(11) Office stationery, supplies, equipment and furnishings...	99,300	161,812	9,005
(20) Contributions, grants, subsidies, etc., not included elsewhere	38,000	38,000	32,372
(21) Pensions, superannuation and other benefits.....	158,144,627	154,286,653	151,030,274
(22) All other expenditures.....	11,509,519	321,693	184,052
Total.....	<u>\$173,841,519</u>	<u>\$158,573,075</u>	<u>\$153,358,110</u>

**Estimated Value of Major Services not included
in this Department's Appropriations**

	1967-68	1966-67
Accommodation—provided by Department of Public Works.....	208,700	175,000
Accounting and cheque issue services—Comptroller of the Treasury.....	170,800	170,800
*Contributions to superannuation account—Treasury Board.....	24,800	16,100
*Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	2,600	2,000
*Employee surgical-medical insurance premiums—Treasury Board.....	2,100	1,500
Employee compensation payments—Department of Labour.....	200	100
Carrying of franked mail—Post Office Department.....	75,000	65,000
	<u>\$ 484,200</u>	<u>\$ 430,500</u>

*Included in this department's appropriations.

Estimated Value of Major Services Provided to other Departments

	Contributions to superannuation account		Contributions to Canada pension plan account and Quebec pension plan account		Employees surgical-medical insurance premiums	
	1967-68	1966-67	1967-68	1966-67	1967-68	1966-67
Agriculture.....	4,696,800	3,259,000	727,900	804,800	464,300	279,300
Atomic Energy.....	14,700	8,500	1,500	1,600	1,200	700
Auditor General's Office....	157,800	83,500	15,400	16,100	11,900	6,900
Board of Broadcast Governors.....	24,800	17,200	3,600	3,600	2,100	1,400
Office of the Chief Electoral Officer.....	11,000	5,900	2,000	1,300	1,400	700
Consumer and Corporate Affairs (formerly Registrar General).....	391,900	350,000	53,400	50,000	33,900	30,000
Defence Production.....	1,974,900	1,079,600	281,000	268,300	128,900	115,700
Canada Emergency Measures Organization.....	99,100	68,600	11,200	13,800	8,500	6,200
Dominion Bureau of Statis- tics.....	1,038,800	609,200	267,800	151,500	102,700	60,300
Energy, Mines and Resources	2,861,400	1,212,800	419,800	250,200	239,900	117,600
Dominion Coal Board....	10,100	5,700	1,100	1,300	900	600
National Energy Board...	78,000	42,500	68,000	7,400	5,100	2,300
External Affairs.....	1,216,000	678,600	171,300	176,800	107,700	62,800
International Joint Com- mission.....	11,000	5,100	800	1,200	600	500
Finance.....	2,139,200	1,402,500	346,100	362,500	215,500	138,700
Fisheries.....	1,211,400	761,400	223,600	181,300	118,900	77,800
Forestry and Rural Develop- ment.....	857,100	443,800	116,000	98,600	75,900	42,900

	Contributions to superannuation account		Contributions to Canada pension plan account and Quebec pension plan account		Employees surgical-medical insurance premiums	
	1967-68	1966-67	1967-68	1966-67	1967-68	1966-67
Governor General and Lieu- tenant-Governors.....	12,800	7,900	3,800	1,700	1,500	800
Indian Affairs and Northern Development.....	1,774,800	1,602,300	408,100	421,700	202,500	155,500
Industry.....	413,000	207,800	36,000	42,100	26,300	18,000
Insurance.....	70,700	38,200	8,200	8,000	5,100	3,000
Justice.....	188,100	101,300	28,400	23,200	29,300	12,700
Labour.....	261,500	150,000	40,600	36,000	26,800	13,400
Legislation.....	380,800	337,200	48,200	80,500	67,500	65,000
Manpower and Immigration..	3,022,000	1,882,000	461,200	434,000	296,600	173,200
National Defence.....	21,115,400	9,898,300	2,882,700	2,697,700	5,508,700	3,497,300
National Film Board.....	529,500	298,800	73,600	65,300	44,900	27,600
National Gallery of Canada..	40,400	22,400	5,200	5,100	3,500	2,000
National Health and Welfare	2,326,400	1,368,200	366,600	356,700	198,000	116,700
National Research Council..	2,166,700	1,242,900	243,800	283,500	188,000	118,700
National Revenue.....	7,236,100	4,679,400	1,040,600	1,168,000	756,300	479,800
Post Office.....	11,709,900	9,438,700	3,027,800	2,856,500	1,804,300	1,137,200
Privy Council.....	187,200	63,800	29,200	17,400	10,400	7,000
Economic Council of Ca- nada.....	100,000	50,600	11,200	7,200	5,400	2,400
Public Archives and National Library—						
Public Archives.....	81,700	47,100	12,300	11,600	7,600	3,900
National Library.....	52,300	24,500	9,400	6,500	4,700	1,800
Public Printing and Station- ery.....	88,100	48,900	13,400	12,800	9,700	5,400
Public Service Commission..	641,500	319,700	72,800	71,100	46,000	24,900
Public Works.....	3,046,800	2,020,700	615,900	580,000	406,900	269,100
Secretary of State.....	461,600	312,800	61,700	73,800	41,400	29,300
Office of the Representa- tion Commissioner.....	9,200	6,700	900	2,200	300	400
Solicitor General—						
Correctional Services.....	2,000,600	1,164,600	312,900	266,800	234,900	133,900
Royal Canadian Mounted Police.....	436,800	306,400	105,900	80,500	329,400	199,500
Trade and Commerce.....	1,019,600	562,700	136,300	137,600	92,000	51,100
Transport.....	7,699,600	4,899,700	1,235,000	1,131,000	774,900	469,800
Canadian Transport Com- mission.....	205,600	121,900	21,900	23,400	15,900	9,600
Unemployment Insurance Commission.....	2,095,100	1,404,600	368,400	362,500	216,600	148,600
Veterans Affairs.....	4,367,300	3,165,800	862,800	886,600	417,900	284,300
	<u>\$90,535,100</u>	<u>\$55,829,800</u>	<u>\$15,255,300</u>	<u>\$14,541,300</u>	<u>\$13,292,700</u>	<u>\$ 8,406,300</u>

Payments of Damage Claims

Sundry claims, each under \$1,000 (3).....	<u>\$ 100</u>
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REVENUES

Comparative Summary

	1967-68	1966-67
Non-tax Revenue—		
A Miscellaneous.....	\$ 661,764 70	\$ 150,765 65

Details

Non-tax Revenue—	
A Miscellaneous: Amounts received from Comptroller of the Treasury, \$51,751, Department of National Health and Welfare, \$225,825, Department of National Revenue, \$368,000, Unemployment Insurance Commission, \$16,181, representing expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge; sundries \$8.....	\$ 661,765

Certified correct.

S. S. REISMAN,
Secretary of the Treasury Board.

Comparative Statement of Accounts Receivable at March 31

	1968	1967
Current year—		
Collectible—		
Inter-departmental.....	781,675	373,415
Other.....	16,256	9,381
	797,931	382,796
Previous years—		
Collectible—		
Inter-departmental.....	2,815	3,423
Other.....	8,166	
Uncollectible.....	215	215
	11,196	3,638
	\$ 809,127	\$ 386,434

During the year, 2 items amounting to \$6,154 were deleted under authority of Treasury Board Vote 7c.

Appendix 1

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1967.....		12,773,967
RECEIPTS		
Contributions—		
Employees—Government and Crown Corporations.....		6,195,197
Government		
One-sixth of benefit payments—general.....		1,066,301
Single premium for \$500 death benefit coverage for life.....		581,806
Crown Corporations.....		51,295
Interest.....		535,527
		8,430,126
DISBURSEMENTS		
Refunds of contributions.....	6,175	
Benefit payments—		
(a) General.....	6,397,804	
(b) Life coverage—\$500.....	381,747	
(c) Other.....	29,500	
	6,815,226	
Balance as at March 31, 1968.....	14,388,867	
	<u>\$ 21,204,093</u>	<u>\$ 21,204,093</u>

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

(c) Benefits paid in respect of participants who, at the time of death, were not employed in the Public Service and to whom an immediate annuity was not payable under Part I of the Superannuation Act upon ceasing to be employed.

Appendix 2

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1967.....		2,689,467,819
RECEIPTS		
Contributions—		
Employees—Government, Crown Corporations, etc.....		70,533,798
Retired employees.....		746,447
Matching contributions—Government.....		59,564,883
Matching contributions—Crown Corporations.....		5,028,109
Transferred from other pension funds.....		1,414,224
Interest.....		110,897,897
Actuarial liability adjustment.....		21,500,000
Canadian Arsenals Ltd pension fund.....		783,602
		270,468,960
DISBURSEMENTS		
Annuities.....	68,167,382	
(a) Gratuities.....	177,617	
(b) Residual amounts.....	152,570	
Withdrawals of contributions.....	10,854,486	
Transferred to other pension funds.....	4,761,448	
	84,118,503	
Balance as at March 31, 1968.....	2,875,823,276	
	<u>\$ 2,959,936,779</u>	<u>\$ 2,959,936,779</u>

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board, where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

CENTRAL DATA PROCESSING SERVICE BUREAU

Balance sheet as at March 31, 1968

ASSETS

Cash.....	\$ 372,632
Accounts receivable:	
Departments and agencies of the Government of Canada.....	784,490
Employees' travel advances.....	340
Prepaid expenses.....	9,247
Materials and supplies.....	25,447
Deferred charges.....	2,675
Fixed assets at cost:	
Data storage media (computer tapes).....	\$ 88,984
Equipment and furnishings.....	113,169
Less: accumulated depreciation.....	202,153
	10,283
	191,870

\$1,386,701

LIABILITIES

Accounts payable.....	\$ 439,538
Common service accruals.....	207,328
	646,866
Working capital advance.....	\$1,000,000
Loss as at March 31, 1967.....	\$ 262,576
Less profit current year.....	2,411
	260,165
	739,835

\$1,386,701

CENTRAL DATA PROCESSING SERVICE BUREAU—*Concluded*

Statement of Income and Expense for the year ended March 31, 1968

Income

Rental of Bureau computer.....	\$ 1,618,350
Fees and rental—outside computers.....	1,670,187
Programming services.....	340,026

Total income.....	\$ 3,628,563
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Expense

Administration.....	\$ 149,152
Common services supplied by other government departments	166,887
Systems development.....	139,554
Rental of Bureau computer.....	769,222
Rental of outside computers.....	1,639,554
Salaries.....	359,036
Other direct expense.....	402,747

Total expense.....	3,626,152
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Net profit for the year.....	\$ 2,411
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1967-68

PUBLIC ACCOUNTS

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UNEMPLOYMENT INSURANCE COMMISSION

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Details of

EXPENDITURES AND REVENUES

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UNEMPLOYMENT INSURANCE COMMISSION

The Unemployment Insurance Act, c. 50, 1955, as amended, authorizes the payment of unemployment insurance benefits to insured workers involuntarily unemployed. In addition, the Act provides for the establishment of a special account in the consolidated revenue fund to be known as the unemployment insurance fund—see unemployment insurance fund under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report. Also see the appendix to this section for the statement of position of the unemployment insurance fund as at March 31, 1968, and the statement of receipts and disbursements for the year ended March 31, 1968. The moneys credited to this fund are derived from contributions made by employed persons, employers of such persons and the Government of Canada and are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act.

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
42·2	1	Administration.....	42,480,000 00	37,658,694 45	37,336,458 95
42·4	Stat.	Government's contribution to the unemployment insurance fund...	69,491,543 21	69,491,543 21	68,770,591 69
		Total.....	\$ 111,971,543 21	\$ 107,150,237 66	\$ 106,107,050 64

Vote 1 Administration of the Unemployment Insurance Act including recoverable expenditures on behalf of the Canada pension plan.....	42,480,000
Expenditures.....	\$ 37,658,694

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 34,990,000	34,928,000	31,730,787
	Overtime.....	(1) 116,500	116,500	101,454
	Living and other allowances.....	(2) 10,800	20,800	17,571
A	Professional and special services.....	(4) 322,000	322,000	318,296
B	Commissions to Post Office Department.....	(4) 1,246,600	1,246,600	1,014,043
C	Corps of commissionaires services.....	(4) 60,000	60,000	36,819
	Travelling and removal expenses.....	(5) 1,800,000	1,800,000	1,160,663
	Freight, express and cartage.....	(6) 95,000	115,000	108,245
	Postage.....	(7) 963,000	973,000	962,246
D	Telephones, telegrams and other communication ser- vices.....	(8) 513,300	513,300	461,037
E	Publication of departmental reports and other mate- rial.....	(9) 237,000	237,000	97,165
F	Exhibits, advertising, films, broadcasting and displays	(10) 250,000	250,000	87,179
G	Office stationery, supplies and equipment.....	(11) 1,936,000	1,936,000	1,683,570
	Unemployment insurance stamps.....	(12) 35,000	55,000	50,649
	Materials and supplies.....	(12) 9,000	9,000	4,960
	Rental of office accommodation.....	(15) 2,300	2,300	1,203
	Acquisition of equipment.....	(16) 14,000	14,000	7,642
	Repairs and upkeep of equipment.....	(17) 7,000	8,000	7,272
	Municipal or public utility services.....	(19) 1,000	1,000	96
	Unemployment insurance contributions.....	(21) 36,000	36,000	29,121
H	Umpire, National Advisory Committee, and boards of referees.....	(22) 260,000	260,000	185,234

		<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Expenditures chargeable to the Canada pension plan account for services normally rendered by other departments free of charge.....	(22)	17,700	18,700	17,751
Sundries.....	(22)	24,000	24,000	21,824
		<u>42,946,200</u>	<u>42,946,200</u>	<u>38,104,827</u>
Less—Amount recoverable from the Canada pension plan account.....	(34)	466,200	466,200	446,133
		<u>\$ 42,480,000</u>	<u>\$ 42,480,000</u>	<u>\$ 37,658,694</u>

The variation between the appropriation and expenditures charged thereto is due in part to provision having been made to fill vacant positions in 1967-68, however, reorganization eliminated the need to fill many of these positions.

Revenue arising from the above expenditures amounted to \$180,301 and consisted of *Proceeds from sales*—\$5, *Services and service fees*—\$4,765; *Miscellaneous* \$175,531—fines levied under the Unemployment Insurance Act \$173,477, sundries \$2,054.

Expenditures included ex-gratia payments of \$100 or over as follows:

<u>Particulars and payee</u>	<u>Authority</u>	<u>Amount</u>
Reimbursement for loss with respect to forged benefit warrants.		
Blake's IGA Store.....	T.B. 670372, 19 June 1967	144
Reimbursement for loss sustained in negotiating spurious unemployment insurance benefit warrants.		
Bank of Nova Scotia.....	P.C. 1967-34/261, 16 Feb. 1967	2,824
Payment of an amount equal to nineteen days vacation leave credit unliquidated at date of death.		
Estate of the late Mr L M Bryan.....	P.C. 1967-12/1508, 2 Aug. 1967	517
		<u>\$ 3,185</u>

A Expenditures included: legal disbursements \$1,358, legal fees \$56,498, retail credit reports \$10,850, agents' fees \$76,205, computing machine service \$92,388 paid to Central Data Processing Service Bureau Treasury Board, sundries \$80,997.

Fees as authorized by T.B. 53549, October 30, 1958 for agents engaged for the purpose of registering unemployed applicants for employment and for unemployment insurance benefits are \$1 for each completed application for benefits.

Fees of \$2,000 or over were paid to: Denys Aubé Quebec \$10,206; Jacques Dufour Chicoutimi Que \$2,752; Fortin Rouillard Gobeil & Coulombe Sherbrooke Que \$3,284.

B Payments were made to the Post Office Department for administrative costs incurred in the sale of unemployment insurance stamps and meter impressions.

C Protective service rendered in offices of the Unemployment Insurance Commission.

D Charges for the various services included: telephone rentals \$298,826, long distance telephone calls, \$67,198, teletype service \$4,677, telex service \$86,047, telegrams and other communication services \$4,291. Of this expenditure \$39,146 was paid to the Department of Transport.

E Payments totalling \$96,929 were made to the Queen's Printer.

F Expenditures comprised: printed advertising \$61,867, radio and television service \$19,015, other \$6,297.

G Expenditures comprised: stationery and office supplies \$1,051,353, equipment and repairs \$410,762, books and periodicals \$13,778, rental of office equipment \$203,438, sundries \$4,239.

The foregoing expenditures included \$170,777 paid to Canadian Government Supply Services, \$223,556 to Canadian Government Printing Bureau and \$30,601 paid to the Public Archives.

Contract payments for rental of machines were made to Univac, Division of Sperry Rand Canada Limited, Toronto \$132,288.

H Expenditures were fees of office and travelling expenses of other than government employees.

Fees and allowances as authorized by P.C. 1957-52/1626, May 3, 1957, and amended by T.B. 616891 April 16, 1964 are for Chairmen of Boards of Referees, \$50 per day or \$30 per part day, and for members \$35 per day or \$22 per part day.

Fees of \$2,000 or over were paid to the following chairmen: R G Barclay Toronto \$2,580, J G Ingrassia Hamilton Ont \$2,030, W R Laughlen Toronto \$2,700, A P Leahy Toronto \$2,550.

The Hon J D Kearney Ottawa received travelling expenses of \$223 and an allowance of \$520 at the rate of \$40 per diem.

The following distribution of expenditures was maintained under authority of Treasury Board.

	Estimates	Allotments	Expenditures
Headquarters.....	8,009,885	6,945,785	5,211,360
Atlantic Region.....	4,704,750	4,816,150	4,291,178
Quebec Region.....	10,978,355	11,251,355	10,205,075
Ontario Region.....	10,375,360	10,676,960	10,051,668
Prairie Region.....	4,816,730	5,187,830	4,601,234
Pacific Region.....	4,061,120	4,068,120	3,744,312
	42,946,200	42,946,200	38,104,827
Less—Amount recoverable from the Canada pension plan account	466,200	466,200	446,133
	<u>\$ 42,480,000</u>	<u>\$ 42,480,000</u>	<u>\$ 37,658,694</u>

Government's contribution to the unemployment insurance fund, Unemployment Insurance Act, c. 50, 1955, as amended.....(29) \$ 69,491,543

The government's contribution to the unemployment insurance fund, authorized under the provisions of the above act, represents one fifth of the net credits of \$347,457,716 to the fund—see appendix to this section.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	35,106,500	31,832,241	31,554,600
(2) Civilian allowances.....	10,800	17,571	11,333
(4) Professional and special services.....	1,628,600	1,369,158	1,587,666
(5) Travelling and removal expenses.....	1,800,000	1,160,663	905,809
(6) Freight, express and cartage.....	95,000	108,245	100,565
(7) Postage.....	963,000	962,246	900,370
(8) Telephones, telegrams and other communication services..	513,300	461,038	376,003
(9) Publication of departmental reports and other material...	237,000	97,165	164,208
(10) Exhibits, advertising, films, broadcasting and displays....	250,000	87,179	153,834
(11) Office stationery, supplies, equipment and furnishings....	1,936,000	1,683,570	1,728,887
(12) Materials and supplies.....	44,000	55,609	36,528
Building and works, including land—			
(15) Rentals.....	2,300	1,203	782
Equipment—			
(16) Construction or acquisition.....	14,000	7,642	14,075
(17) Repair and upkeep.....	7,000	7,272	5,331
(19) Municipal or public utility services.....	1,000	96	403
(21) Pensions, superannuation and other benefits.....	36,000	29,121	25,061
(22) All other expenditures (other than special categories)....	301,700	224,809	211,307

SPECIAL CATEGORIES

(29) Government's contribution to the unemployment insurance fund.....	69,491,543	69,491,543	68,770,592
	112,437,743	107,596,371	106,547,354
(34) Less—Estimated savings and recoverable items.....	466,200	446,133	440,303
Total.....	<u>\$111,971,543</u>	<u>\$107,150,238</u>	<u>\$106,107,051</u>

**Estimated Value of Major Services not Included
In this Department's Appropriations**

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	4,156,000	3,795,900
Accounting and cheque issue services—Comptroller of the Treasury.....	1,894,100	1,228,000
Contributions to superannuation account—Treasury Board.....	2,095,100	1,404,600
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	368,400	362,500
Employee surgical-medical insurance premiums—Treasury Board.....	216,600	148,600
Employee compensation payments—Department of Labour.....	12,000	8,000
Carrying of franked mail—Post Office Department.....	212,300	154,500
	<u>\$ 8,954,500</u>	<u>\$ 7,102,100</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Proceeds from sales.....	5 00	
B Services and service fees.....	4,765 00	
C Refunds of previous years' expenditure.....	23,807 25	4,434 42
D Miscellaneous.....	175,530 63	194,757 75
Total.....	<u>\$ 204,107 88</u>	<u>\$ 199,192 17</u>

Details

Non-Tax Revenue—	
A Proceeds from sales.....	5
B Services and service fees.....	4,765
C Refunds of previous years' expenditure.....	23,807
D Miscellaneous: fines levied under the Unemployment Insurance Act \$173,477; sundries \$2,054.....	175,531
Total.....	<u>\$ 204,108</u>

Certified correct.

J. M. DESROCHES,
Chief Commissioner.

**Comparative Statement of Accounts Receivable
at March 31**

UNEMPLOYMENT INSURANCE COMMISSION

	1968	1967
Current year—		
Collectible.....	34,568	13,523
Previous years—		
Collectible.....	52	66
Uncollectible.....	52	116
	<u>34,620</u>	<u>13,639</u>

UNEMPLOYMENT INSURANCE FUND

Benefit overpayments.....	4,356,914	4,249,875
Overdue contributions unpaid.....	976,909	935,974
Penalties unpaid.....	50,974	47,615
	5,384,797	5,233,464
	\$ 5,419,417	\$ 5,247,103

During the year, 18 items amounting to \$1,240 were deleted under authority of section 23 of the Financial Administration Act, c. 116, R.S., as amended. Overdue contributions and penalties (990 items) amounting to \$145,355 were written off under the authority of section 118(1) of the Unemployment Insurance Regulations and overpayments of benefits (2,451 items) amounting to \$75,465 were written off under the authority of section 175(1) of the Unemployment Insurance Regulations.

Appendix

UNEMPLOYMENT INSURANCE FUND

AUDITOR GENERAL OF CANADA

Ottawa, July 29, 1968.

Sir,

Although no change has yet been made in the Unemployment Insurance Act giving effect to the recommendation of the Standing Committee on Public Accounts and the Committee of Inquiry into the Unemployment Insurance Act that the annual financial statements of the Commission be reported upon by the Auditor General, in keeping with the practice begun in 1962 the Commission has submitted its financial statements for the fiscal year ended March 31, 1968 to me for audit and report to you.

I now report that, in my opinion, the Statement of Position and the related Statement of Receipts and Disbursements of the Unemployment Insurance Fund present a fair view of the state of the Fund as at March 31, 1968 and a fair summary of the transactions for the year then ended.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

The Honourable Bryce Mackasey,
Minister of Labour,
Ottawa.

UNEMPLOYMENT INSURANCE FUND—Continued
(ESTABLISHED BY THE UNEMPLOYMENT INSURANCE ACT)

Statement of Position as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	LIABILITIES	
	1968	1967
Deposit with Receiver General of Canada.....\$	6,419,981	\$ 5,932,479
Deposits with banks for redemption of warrants....	9,977,065	7,911,718
Accrued interest on investments.....	7,873,125	6,624,613
Investments:		
Government of Canada non-negotiable, interest bearing bonds, redeemable at par, subject to 30 days prior notice.....	296,000,000	260,000,000
Balance of the Fund:		
At beginning of year.....	\$258,203,012	141,483,169
<i>Add:</i> Excess of receipts over disbursements for the year, per statement attached.....	44,449,427	116,719,843
At end of year.....	302,652,439	258,203,012
	<u>\$320,270,171</u>	<u>\$280,468,810</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. R. EWERS,
Chief Treasury Officer.

Approved:

J. M. DESROCHES,
Chief Commissioner.

I have examined the above Statement of Position and related Statement of Receipts and Disbursements and have reported thereon under date of July 29, 1968, to the Minister of Labour.

A. M. HENDERSON,
Auditor General of Canada.

UNEMPLOYMENT INSURANCE FUND—Continued

Statement of Receipts and Disbursements for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Receipts:		
Contributions from employers and employees.....	\$347,457,716	\$343,852,958
Contributions from Government of Canada (Note 4).....	69,491,543	68,770,592
Income from investments.....	15,894,161	10,930,721
Penalties.....	187,798	172,304
	<u>433,031,218</u>	<u>423,726,575</u>
Disbursements:		
Benefit payments (Note 3):		
Ordinary.....	\$375,065,321	296,161,394
Fishermen.....	11,575,999	10,845,338
Agriculture.....	<u>1,940,471</u>	
	<u>388,581,791</u>	<u>307,006,732</u>
Excess of receipts over disbursements of the Fund.....	<u>\$ 44,449,427</u>	<u>\$116,719,843</u>

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

1. The accounts of the Fund are maintained on a cash basis. For this reason the statement of position does not reflect contributions and other amounts receivable, including benefit overpayments amounting to \$4,357,000 (\$4,250,000 at March 31, 1967), and claimants' benefits accrued at the year-end.
2. The amounts shown for unredeemed warrants do not include warrants outstanding for over three years.
3. The benefit payments shown on the statement of receipts and disbursements include seasonal benefits estimated at \$72,117,000 for 1967-68 and \$55,798,000 for 1966-67.
4. The total costs of the Government of Canada relating to unemployment insurance (exclusive of its cost as an employer-contributor) are as follows:

	1968	1967
Contributions to the Fund equivalent to one-fifth of employer-employee contributions, pursuant to section 83(c) of the Act.....	\$ 69,491,543	\$ 68,770,592
Administration expenses of the Unemployment Insurance Commission pursuant to section 10 of the Act (Note 5):		
Charges to Unemployment Insurance Commission Vote 1, less amount recovered from the Canada pension plan account.....	\$ 37,658,694	37,333,693
Estimated value of accommodation, accounting and other services provided by other departments.....	<u>8,954,500</u>	<u>7,102,100</u>
	<u>46,613,194</u>	<u>44,435,793</u>
	<u>\$116,104,737</u>	<u>\$113,206,385</u>

UNEMPLOYMENT INSURANCE FUND—*Concluded*Notes to the Financial Statements—*Concluded*

5. The administration expenses of the Unemployment Insurance Commission were as follows:

	1968	1967
Salaries, wages and allowances.....	\$ 31,849,812	\$ 31,565,933
Accommodation.....	4,156,000	3,795,900
Contributions to superannuation account.....	2,095,100	1,404,600
Accounting and cheque issue service.....	1,894,100	1,228,000
Office stationery, supplies and equipment.....	1,683,570	1,728,887
Travelling and removal expenses.....	1,160,663	905,809
Commission to Post Office Department.....	1,014,043	1,246,600
Postage.....	962,246	900,370
Telephones, telegrams and other communication services.....	461,037	376,003
Contributions to Canada pension plan account.....	368,400	362,500
Professional and special services.....	318,296	276,499
Employees surgical-medical insurance premiums.....	216,600	148,600
Carrying of franked mail.....	212,300	154,500
Fees of office and travelling expenses of Umpire, National Advisory Committee, national, regional and local employment committees and boards of referees.....	185,234	178,914
Freight, express and cartage.....	108,245	100,565
Publication of departmental report and other material.....	97,165	164,208
Exhibits, advertising, film, broadcasting and displays.....	87,179	153,834
Corps of commissioners services.....	36,819	64,567
Other expenses.....	152,518	119,807
	<hr/> 47,059,327	<hr/> 44,876,096
Less: Amount recovered from the Canada pension plan account.....	446,133	440,303
	<hr/> \$ 46,613,194	<hr/> \$ 44,435,793

1967-68

PUBLIC ACCOUNTS

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DEPARTMENT OF VETERANS AFFAIRS

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Details of

EXPENDITURES AND REVENUES

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DEPARTMENT OF VETERANS AFFAIRS

APPROPRIATIONS AND EXPENDITURES

NOTE.—Vote wordings have been abbreviated where necessary. Vote numbers refer to both main and supplementary estimates. Complete information follows this summary.

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
43· 2	Stat.	Minister of Veterans Affairs—Salary and motor car allowance.....	16,999 92	16,999 92	16,999 92
ADMINISTRATION					
43· 2	1	Departmental administration.....	5,702,201 00	5,549,898 85	5,218,947 30
WELFARE SERVICES, ALLOWANCES AND OTHER BENEFITS					
43· 4	5	Administration, including expenses of the War Veterans Allowance Board..	6,452,400 00	6,392,664 75	6,108,137 32
43· 5	10	War veterans allowances, civilian war allowances and assistance in accordance with the provisions of the Assistance Fund regulations.....	115,721,000 00	104,833,086 88	109,496,515 40
43· 6	15	Other benefits, including education assistance, hospital insurance premiums or payments in lieu thereof..	2,710,200 00	2,582,350 64	2,663,687 42
43· 7	17	To provide that, effective the 1st day of July, 1967, the definition of "Civilian" for the purposes of Part XI of the Civilian War Pensions and Allowances Act be read and construed as though for paragraph (g) of subsection (1) of section 75 of the said Act there were substituted the following: (g) a person who served in the United Kingdom with the Newfoundland Overseas Forestry Unit during World War II (i) for a period of more than six months, or (ii) for any period, if the service was terminated on medical grounds.....	1 00		
43· 7	Stat.	War service gratuities, re-establishment credits and repayments under section 13A of the War Service Grants Act..	400,687 33 125,284,288 33	400,687 33 114,208,789 60	402,488 82 118,670,828 96
PENSIONS					
43· 8	20	Administration.....	3,212,000 00	3,133,784 51	3,120,072 28
43· 9	25	Pensions for disability and death.....	206,779,000 00 209,991,000 00	205,598,530 47 208,732,314 98	195,910,381 16 199,030,453 44
TREATMENT SERVICES					
43·10	30	Operation and maintenance.....	55,703,900 00	53,036,263 23	52,390,623 06
43·16	35	Hospital construction, improvements, equipment and acquisition of land...	5,947,000 00	5,641,973 58	2,938,102 23
43·19	38	Treatment and related allowances....	2,815,000 00 64,465,900 00	2,710,911 75 61,389,148 56	2,579,615 02 57,908,340 31

Page	Vote		1967-68 Appropriations	1967-68 Expenditures	1966-67 Expenditures
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
43·20	40	Administration of Veterans' Land Act; Soldier Settlement and British Family Settlement.....	5,399,600 00	5,394,221 89	5,074,081 47
43·21	45	Grants to veterans settled on provincial lands.....	130,000 00	93,723 34	104,645 22
43·22	Stat.	Reduction in Veterans' Land Act advances.....	12,588 04	12,588 04	8,477 12
43·22	Stat.	Provision for reserve for conditional benefits.....	4,032,780 98	4,032,780 98	3,541,213 20
			9,574,969 02	9,533,314 25	8,728,417 01
GENERAL					
43·22	Stat.	Returned soldiers insurance actuarial liability adjustment.....	378,130 03	378,130 03	359,966 07
43·22	Stat.	Veterans insurance actuarial liability adjustment.....	1,006,250 33	1,006,250 33	883,110 11
43·22	Stat.	Write-off of assets.....	65 61	65 61	3,020 09
			1,384,445 97	1,384,445 97	1,246,096 27
		<i>Expenditures from appropriations not required in 1967-68.....</i>			462 00
		Total.....	\$416,419,804 24	\$400,814,912 13	\$390,820,545 21

Salary of Minister, Hon R J Teillet, Salaries Act, c. 243, R.S., as amended.....	(1)	\$ 15,000
Motor car allowance to Minister, c. 249, R.S., as amended.....	(2)	\$ 2,000

Hon R J Teillet received travelling expenses of \$7,000 charged to Vote 1.

Vote 1 Departmental administration.....	5,702,200
Vote 1c To extend the purposes of Veterans Affairs Vote 1 of the main estimates for 1967-68 to include the recoverable expenditures and the payment detailed in these estimates.....	1
	5,702,201
Expenditures.....	\$ 5,549,899

Departmental administration

		Estimates	Allotments	Expenditures
Salaries and wages.....	(1)	3,960,000	3,813,001	3,784,503
Allowances.....	(2)	7,200	7,200	7,100
Corps of commissionaires services.....	(4)	27,500	29,000	28,968
Last Post fund.....	(4)	390,001	417,500	370,621
Books of remembrance.....	(4)	2,500	2,500	1,434
Travelling expenses—Staff.....	(5)	75,000	95,000	87,246
Freight, express and cartage.....	(6)	13,500	4,500	1,136
Postage.....	(7)	5,600	5,600	5,368
Telephones and telegrams.....	(8)	43,000	54,500	53,288
Publication of departmental reports and other material.....	(9)	8,500	8,500	8,226
Advertising and publicity.....	(10)	35,000	35,000	14,619
Office stationery, supplies, equipment and furnishings	(11)	200,000	200,000	176,909
Rental of office machines.....	(11)	29,400	30,400	30,243
Battlefields memorials.....	(14)	95,000	122,500	122,237
Maintenance of departmental cemeteries and plots...	(14)	44,000	66,000	60,564
Commonwealth war graves commission.....	(20)	538,000	501,000	495,107

		Estimates	Allotments	Expenditures
Special payment to Paul Piroson, superintendent of Vimy Park (retired), in recognition of exceptional services.....	(21)	5,000	5,000	5,000
Memorial and remembrance ceremonies.....	(22)	140,000	207,000	202,056
Campaign stars and medals, including cost of distribution.....	(22)	3,000	3,000	2,894
Recoverable expenditures in connection with the erection of a memorial in Point Pleasant Park, Halifax.....	(22)	45,000	45,000	44,918
A Sundries.....	(22)	35,000	50,000	47,462
		<u>\$ 5,702,201</u>	<u>\$ 5,702,201</u>	<u>\$ 5,549,899</u>

This vote was provided for the salaries and other expenses of the Deputy Minister and the administrative staff of the Department at Head Office who are not identified specifically with one of the major programs; for the salaries and expenses of certain employees stationed outside Ottawa, principally legal officers and their staff; and for the travelling expenses of the Minister and, when applicable, of his Parliamentary Secretary. In addition, this vote now provides for certain expenses previously included in the vote "Burials and Memorials" in respect of memorials to Canadian fallen and the burial of deceased veterans by the Last Post Fund.

A Included \$15,606 representing interest on closing individual veterans' accounts in the Canadian Pension Commission administration trust fund and the veterans administration trust fund.

WELFARE SERVICES, ALLOWANCES AND OTHER BENEFITS

Vote 5 Administration, including the expenses of the War Veterans Allowance Board.	6,452,400
Expenditures.....	<u>\$ 6,392,665</u>

Veterans' welfare services

		Estimates	Allotments	Expenditures
Salaries.....	(1)	5,600,000	5,597,000	5,577,687
Corps of commissionaires services.....	(4)	37,000	41,000	37,138
Professional and special services.....	(4)	18,000	7,000	4,017
Travelling expenses—Staff.....	(5)	252,000	237,000	231,099
Postage.....	(7)	38,000	40,000	38,043
Telephones and telegrams.....	(8)	60,000	77,000	72,306
Office stationery, supplies, equipment and furnishings....	(11)	121,000	119,000	112,805
Materials and supplies.....	(12)	5,000	8,000	4,269
Acquisition of motor vehicles.....	(16)	10,000	18,000	17,531
Repairs and upkeep of equipment.....	(17)	7,500	8,500	5,343
Travelling expenses—Applicants, recipients and others...	(22)	17,000	6,000	4,074
Sundries.....	(22)	5,000	9,000	7,399
		<u>\$ 6,170,500</u>	<u>\$ 6,167,500</u>	<u>\$ 6,111,711</u>

This sub-vote was provided for the payment of salaries and general administrative expenses of the veterans' welfare service branch, at head office and district offices, as well as the administrative expenses in the district management of war veterans allowances and the administration of the sub-vote provided for the assistance fund (war veterans allowances).

War veterans' allowance board—Administration

		Estimates	Allotments	Expenditures
Salaries.....	(1)	263,000	266,000	264,425
Travelling expenses—Staff.....	(5)	2,000	3,700	3,138
Postage.....	(7)	300	300	300
Telephones and telegrams.....	(8)	1,500	2,800	2,644
Office stationery, supplies, equipment and furnishings.....	(11)	10,000	7,000	5,447
A Pensions—Retired board members.....	(21)	5,000	5,000	5,000
Sundries.....	(22)	100	100	
		\$ 281,900	\$ 284,900	\$ 280,954

The war veterans allowance board consisted of W T Cromb, chairman, W G H Roaf, deputy chairman and J H Dehler, E G B Foote, H B Mersereau, J E R Roberge and G F Schoales, members.

A Payments were: F D MacKenzie \$3,167, Y March \$1,833.

Total Vote 5.....	\$ 6,452,400	\$ 6,452,400	\$ 6,392,665
--------------------------	---------------------	---------------------	---------------------

Vote 10 War Veterans Allowances, Civilian War Allowances and Assistance in accordance with the provisions of the Assistance Fund Regulations.....	115,721,000
Expenditures.....	\$104,833,087

War veterans allowances and civilian allowances

	Estimates	Allotments	Expenditures
North West Field Force.....	13,000	13,000	11,335
South African War.....	568,000	568,000	451,056
World War I.....	63,600,000	63,600,000	54,962,542
World War II and Special Force (Korea).....	40,400,000	40,400,000	38,756,825
Dual Service (World Wars I and II).....	2,045,000	2,045,000	1,774,674
Civilian War Allowances.....	2,495,000	2,495,000	2,444,310
	(28)\$109,121,000	\$109,121,000	\$ 98,400,742

This sub-vote was provided for the cost of allowances to otherwise qualified aged or disabled veterans and to certain civilians in necessitous circumstances who are no longer able to provide for their maintenance.

Table of allowances is shown in appendix 3 to this section.

Assistance in accordance with the provisions of the assistance fund regulations

	Estimates	Allotments	Expenditures
Assistance.....	(28)\$ 6,600,000	\$ 6,600,000	\$ 6,432,345

This sub-vote was provided for supplementary assistance in cases of financial need of recipients of war veterans allowance and, from July 1, 1965, recipients under Part XI Civilian War Pensions and Allowances Act, the income of any recipient including the supplementary assistance not to exceed the maximum defined in the War Veterans Allowance Act.

Total Vote 10.....	\$115,721,000	\$115,721,000	\$104,833,087
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Vote 15 Other benefits, including education assistance, hospital insurance premiums or payments in lieu thereof re recipients of War Veterans Allowance and Civilian War Allowance, repayments under subsection (3) of section 12 of the Veterans Rehabilitation Act in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, or where, having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments, and grants as detailed in the estimates.....

Expenditures.....

2,710,200

\$ 2,582,351

		Estimates	Allotments	Expenditures
	Training and aftercare of blinded pensioners by Canadian National Institute for the Blind.....	(4) 65,000	67,000	65,483
A	Special welfare and placement services.....	(4) 17,200	18,200	17,548
B	Correspondence courses.....	(4) 21,000	10,000	8,308
C	Grant to army benevolent fund.....	(20) 18,000	18,000	18,000
D	Grant to Royal Canadian Legion.....	(20) 9,000	9,000	9,000
E	Awaiting returns allowances.....	(28) 37,000	37,000	31,616
F	University and vocational training.....	(28) 49,000	52,000	48,061
G	Children of war dead (educational assistance).....	(28) 856,000	856,000	803,208
H	Assistance to Canadian veterans—Overseas district..	(28) 30,000	35,000	30,805
	Repayments under section 12(3), Veterans Rehabilitation Act.....	(28) 5,000	5,000	2,739
	Hospital insurance premiums, or payments in lieu, for recipients of war veterans allowance and civilian war allowance.....	(28) 1,603,000	1,603,000	1,547,583
		\$ 2,710,200	\$ 2,710,200	\$ 2,582,351

- A This allotment covers welfare and placement services rendered by the Canadian Hearing Society \$7,548 and the Canadian Paraplegic Association \$10,000.
- B Included payments to part-time instructors engaged for the purpose of marking correspondence courses \$5,461.
- C This grant was provided to defray part of the administrative costs of the army benevolent fund board's operations.
- D This grant to the Royal Canadian Legion was provided for partial reimbursement of the expenses of its service bureau. The government contribution is limited to 50 percent of the actual expenses with a maximum contribution of \$9,000 in the fiscal year.
- E Allowances may be paid to a veteran who engages on his own account in full-time farming or commercial fishing enterprises under the Veterans' Land Act and is awaiting returns therefrom. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- F Allowances and costs may be paid to assist a pensioner of World War I, World War II, the Korean operation or the Regular Force to obtain training under the pensioners training regulations which will assist him to fit himself for employment. For World War I pensioners a complete vocational course of not more than twelve months may be given. For World War II and Korean pensioners a complete vocational course or educational training to a first degree or post graduate training is available. Regular Force pensioners may receive vocational training of not more than twelve months or prematriculation training or under-graduate training or post graduate training of not more than three years. The World War I, World War II and Korean pensioner must be certified by a medical officer of the department to be unable to follow his regular or secondary occupation or if able to follow such occupation circumstances must make it impossible to obtain for him such employment within a reasonable time. Regular Force pensioners must be certified as unable to follow the regular or secondary occupation by reason of the pensionable disability.
- G Under authority of the Children of War Dead (Education Assistance) Act, c.27, 1952-53, as amended, allowances may be paid to eligible children of deceased veterans to enable them to continue their education beyond matriculation, secondary school graduation or equivalent and pay in whole or in part for the cost of such education or instruction. The basic period for which allowances and costs may be paid cannot exceed four academic years or thirty-six months, whichever is the lesser. By amendment in 1962 discretion was granted to the Minister to extend this period where it is in the interests of the student and the public to do so but such approval may not extend beyond the academic year in which the student reaches age 30.

H Provides for the payment of not more than \$11.50 a month to supplement the income of Canadian veterans and dependents in Britain and on the Continent of Europe, who, if they were resident in Canada, would be eligible for war veterans allowances, provided that the amount payable from this fund, together with other income including, in Britain, National Assistance, would not exceed the income ceiling permitted under the latter program.

Direct payments of tuition fees to universities, colleges and schools were: Acadia University Wolfville N S \$7,779, University of Alberta Edmonton \$12,447, University of British Columbia Vancouver \$27,009, University of Calgary Alta \$6,157, Carleton University Ottawa \$12,736, Dalhousie University Halifax \$6,672, Devry Technical Institute Toronto \$2,125, Simon Fraser University Burnaby B C \$10,545, University of Guelph Ont \$2,740, Lakehead University Port Arthur Ont \$3,750, Laval University Quebec \$6,540, Loyola College Montreal \$4,175, University of Manitoba Winnipeg \$11,509, McGill University Montreal \$12,684, McMaster University Hamilton Ont \$9,342, University of Montreal \$4,714, Mount Allison University Sackville N B \$3,435, Mount St Vincent University Rockingham N S \$2,105, University of New Brunswick Fredericton \$10,271, University of Ottawa \$8,320, Queen's University Kingston Ont \$9,958, Ryerson Polytechnical Institute Toronto \$4,010, St Dunstan's University Charlottetown \$3,960, St Francis Xavier University Antigonish N S \$4,144, Saint Mary's University Halifax \$3,573, University of Saskatchewan Regina \$2,361, University of Saskatchewan Saskatoon Sask \$5,743, University of Toronto \$22,532, University of Victoria \$7,375, University of Waterloo Ont \$9,394, Waterloo Lutheran University Waterloo Ont \$3,498, University of Western Ontario London Ont \$15,551, Sir George Williams University Montreal \$2,550, University of Windsor Ont \$5,249, University of Winnipeg \$6,062, York University Toronto \$5,369, miscellaneous schools colleges, etc., (each under \$2,000) \$57,226.

Vote 17a To provide that effective the 1st day of July, 1967, the definition of "civilian" for the purposes of Part XI of the Civilian War Pensions and Allowances Act be read and construed as though for paragraph (g) of subsection (1) of section 75 of the said Act there were substituted the following:

- (g) a person who served in the United Kingdom with the Newfoundland Overseas Forestry unit during World War II
 (i) for a period of more than six months, or
 (ii) for any period, if the service was terminated on medical grounds (28) \$1

War service gratuities, re-establishment credits and repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act

War service gratuities, War Service Grants Act, c.289, R.S., as amended

Payment..... (28) \$ 4,184

This statutory appropriation was provided for the payment of war service gratuities to former members of the Armed Forces.

Total expenditures under the above authority to the close of the current fiscal year amounted to \$476,440,470.

Re-establishment credits, War Service Grants Act, c.289, R.S., as amended

Payment..... (28) \$ 164,376

This statutory appropriation was provided for the cost of re-establishment credits paid to former members of the Armed Forces who served during World War II and/or the Korean conflict.

The following statement shows, by districts, the amounts of credits paid during the fiscal year and the purposes for which these credits were utilized.

District	Homes— Purchase, repairs, discharge of indebtedness	Furniture and household equipment	Business— Purchases or working capital	Miscel- laneous	Total
St John's.....	286	197		1,921	2,404
Halifax.....	671	4,097	365	1,015	6,148
Charlottetown.....				141	141
Saint John.....	118	2,989	592	2,182	5,881
Quebec.....		2,100	162	1,554	3,816

District	Homes— Purchase, repairs, discharge of indebtedness	Furniture and household equipment	Business— Purchases or working capital	Miscel- laneous	Total
Montreal.....	996	10,869	981	5,834	18,680
Ottawa.....	478	3,506	208	1,583	5,775
Toronto.....	1,597	16,623	1,803	10,145	30,168
Hamilton.....	710	672	305	803	2,490
London.....	2,204	4,134	1,599	3,062	10,999
North Bay.....		1,440	761	1,356	3,557
Winnipeg.....	1,014	6,117	3,347	3,113	13,591
Regina.....	541	313	1,331	709	2,894
Saskatoon.....	1,046	931	616	2,086	4,679
Calgary.....	997	1,916	1,818	1,863	6,594
Edmonton.....	3,588	3,303	639	3,878	11,408
Vancouver.....	4,718	10,533	2,214	7,797	25,262
Head Office.....				9,889	9,889
	\$ 18,964	\$ 69,740	\$ 16,741	\$ 58,931	\$ 164,376

The net cost of re-establishment credits to the close of the current fiscal year was \$293,953,398.

Repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act

Payments..... (28) 232,127

This statutory item was provided for the repayment of compensating adjustments or payments made into the consolidated revenue fund pursuant to section 13A of the War Service Grants Act less the amount of any benefit deemed by the Minister to have been received under the Veterans' Land Act in respect of cases where the veteran (a) cancels his application and does not receive financial assistance, or (b) settles under the Veterans' Land Act and his agreement is terminated either voluntarily or by rescission and has derived either no benefit or benefit that is less than the amount of the compensating adjustment or payment.

Total Statutory item..... \$ 400,687

PENSIONS

Vote 20 Administration..... 3,212,000
Expenditures..... \$ 3,133,785

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 2,675,000	2,665,000	2,650,898
	Allowances.....	(2) 5,000	5,000	664
A	Professional and special services.....	(4) 85,000	65,000	41,683
	Travelling expenses—Staff.....	(5) 83,000	83,000	81,407
	Postage.....	(7) 13,500	13,500	12,386
	Telephones and telegrams.....	(8) 18,500	30,500	28,131
	Office stationery, supplies, equipment and furnishings	(11) 59,000	59,000	49,465
	Travelling expenses—Applicants, pensioners and			
	escorts.....	(22) 200,000	188,000	169,330
B	Sundries.....	(22) 3,000	33,000	32,707
C	Compensation for loss of earnings.....	(28) 70,000	70,000	67,114
		\$ 3,212,000	\$ 3,212,000	\$ 3,133,785

This vote was provided for the cost of administrative expenses of the Canadian Pension Commission, including travelling expenses of pensioners called for examination, and salaries and travelling expenses of the commissioners and staff.

The Canadian Pension Commission consisted of the following: T D Anderson, chairman, J M Forman, deputy chairman, and J G Bisson, U Blier, L W Brown, J M Cameron, D G Decker, W D Flatt, J G Fyfe, W A Gilmour, R N Jutras, S G Mooney, E Morin, W T Nixon, J R Painchaud, W P Power and J L Thompson, commissioners.

A Payments by services: *Medical services* \$35,681.

B Treasury Board Minute 645417 September 8, 1965 approved the appointment under direction of the Minister of Veterans Affairs of a committee of three persons not connected with the Department of Veterans Affairs or the Canadian Pension Commission for a survey of the organization and work of the Canadian Pension Commission and for the preparation of a report and recommendation thereon to the Minister. Expenditures to date amounted to \$124,948.

C Reimbursement for loss of earnings by veterans in reporting for examination.

Vote 25 Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland Special Awards and Gallantry Awards (World War II and Special Force).....

198,979,000

Vote 25c To provide, effective the 1st day of January, 1968, that the Pension Act be amended as follows:

(a) Schedules A and B to the said Act are repealed and the Schedules A and B set out in the details of the Estimates are substituted therefor; and

(b) in subsection (2) of section 38 the words "six hundred and thirty-six" are struck out and the words "seven hundred and thirty-two" are substituted therefor; and

(c) in subsection (4) of section 38 the words "three hundred dollars" are struck out and the words "three hundred and forty-eight dollars" are substituted therefor.

7,800,000

206,779,000

Expenditures.....

\$205,598,530

Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944, which shall be subject to the Pension Act; and including Newfoundland special awards

	Estimates	Allotments	Expenditures
North West field force and general.....	8,000	8,000	4,313
The Flying Accidents Compensation Order.....	71,000	76,000	75,911
World War I.....	63,200,000	63,910,000	63,904,066
World War II.....	136,335,000	135,620,000	134,796,676
Civilians, World War II.....	732,000	732,000	689,266
Defence forces—Peacetime services.....	3,865,000	3,865,000	3,633,496
Special force (Korea).....	2,100,000	2,100,000	2,083,060
Newfoundland special awards.....	38,000	38,000	35,657
A Burial grants.....	400,000	400,000	348,746
	(27) \$206,749,000	\$206,749,000	\$205,571,191

A The payment of last sickness and burial expenses of certain deceased pensioners may be authorized pursuant to section 35(1) Pension Act.

Scale of pensions for disabilities and death is shown in appendix 4 to this section.

Gallantry Awards—World War II and Special Force

	Estimates	Allotments	Expenditures
Allowances..... (28) \$	30,000	\$ 30,000	\$ 27,339

This sub-vote was provided for the cost of the allowances to members of the Canadian Forces of World War II and the Korean campaign who were awarded the Victoria Cross, the George Cross, the Military Cross, the Distinguished Flying Cross, the Distinguished Conduct Medal, the Conspicuous Gallantry Medal, the Distinguished Service Medal, the Military Medal or the Distinguished Flying Medal.

Allowances for decorations awarded for World War I services are payable by the United Kingdom.

The above expenditures represent payments to veterans who elected to receive an allowance in lieu of the cash gratuity granted for such awards.

Total Vote 25..... \$206,779,000 \$206,779,000 \$205,598,530

TREATMENT SERVICES

Vote 30 Operation and maintenance including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year for hospital and related services.....	55,703,900
Expenditures.....	\$ 53,036,263

Treatment services—Operation of hospitals and administration including authority, notwithstanding the Financial Administration Act, to spend revenue received during the year for hospital and related services

		Estimates	Allotments	Expenditures
	Salaries and wages.....	(1) 42,700,000	44,290,800	44,217,174
	Overtime.....	(1) 721,000	725,000	719,586
	Night differential payments for operating services...	(2) 211,000	215,000	211,395
A	Other professional and special services.....	(4) 5,316,000	4,769,000	4,757,413
B	Hospitalization in other than Department of Veterans Affairs institutions.....	(4) 7,799,000	6,260,000	6,255,658
C	Fees—Doctors and consultants, Department of Veterans Affairs institutions.....	(4) 3,452,000	3,635,000	3,631,368
	Corps of commissionaires services.....	(4) 804,000	727,000	726,695
D	Canadian Red Cross Society—Arts and crafts program.....	(4) 133,000	136,100	136,051
	Travelling expenses—Staff.....	(5) 205,000	222,000	219,760
	Freight, express and cartage.....	(6) 53,000	53,000	51,771
	Postage.....	(7) 65,000	66,000	65,141
	Telephones and telegrams.....	(8) 205,000	217,000	216,078
	Publication of <i>Medical Services Journal, Canada</i>	(9) 13,500	16,900	10,571
	Office stationery, supplies, equipment and furnishings	(11) 210,000	310,100	310,000
E	Materials and supplies.....	(12) 10,821,000	11,240,000	11,232,816
	Repairs and upkeep of buildings and works, including land.....	(14) 945,000	805,000	801,941
	Rentals of buildings, works and land.....	(15) 69,400	63,000	62,232
	Acquisition of motor vehicles.....	(16) 54,000	69,000	68,078
	Repairs and upkeep of equipment.....	(17) 254,000	313,000	312,157
	Light and power.....	(19) 372,000	374,000	373,258
	Water rates, taxes and other public utility services..	(19) 161,000	165,000	164,601
	Unemployment insurance contributions.....	(21) 57,000	56,000	55,313
	Travelling expenses—Patients and escorts.....	(22) 765,000	640,000	635,125
	Laundry.....	(22) 308,000	349,000	348,048
	Nursing assistants—Trainees' allowances.....	(22) 62,000	57,000	56,656
	Medical education.....	(22) 22,000	15,000	13,944
	Funerals.....	(22) 550,000	537,000	536,192
	Cemetery charges.....	(22) 145,000	155,000	154,487
	Grave markers.....	(22) 150,000	137,000	132,938
	Sundries, including allowances to student laboratory technicians.....	(22) 118,000	123,000	120,715
		76,740,900	76,740,900	76,597,162
F	Less—Recoverable costs—Treatment of patients, staff meals and accommodation, etc.....	(34) 21,452,000	21,452,000	23,936,370
		\$ 55,288,900	\$ 55,288,900	\$ 52,660,792

This sub-vote was provided for the treatment of former members of the armed forces, and others entitled to treatment under the department's regulations, for the salaries and other expenses of the administrative staff at head office, and the salaries and other expenses of the departmental hospitals, clinics and veterans' homes.

A Payments by services with individual payments of \$2,000 or over were:

Dental services \$351,052—L I Duffy Charlottetown \$4,457.

Medical services \$3,185,493—D E Aikenhead London Ont \$7,686, H J Albers London Ont \$5,093, J T F Allard Richibucto N B \$5,272, Anaesthesia Association London Ont \$13,157, J F C Anderson Saskatoon Sask \$2,400, J W Babb London Ont \$9,333, A A Bailey Saskatoon Sask \$3,200, W H Bailey London Ont \$17,868, J F Ballantyne London Ont \$8,564, J P Bedard Sutton Que \$2,036, I Berezney Fisher Branch Man \$2,034, G H Blackburn St Ambrose Que \$2,164, G D Blue Saskatoon Sask \$2,400, D C Bondy London Ont \$12,704, M Bowen Winnipeg

\$5,769, J A Bryant Magog Que \$3,948, D J Buchan Saskatoon Sask \$3,520, W H Burnett London Ont \$12,657, S M Busby London Ont \$17,875, Business Administrators Calgary Alta \$3,569, J M Campbell Saskatoon Sask \$3,840, S E Carroll London Ont \$7,292, J A Chamberland St Basile Que \$2,077, G W Chapman Victoria \$2,618, A Charest Quebec \$2,380, G A Clark London Ont \$14,546, M Cohen Winnipeg \$3,556, R T Collyer London Ont \$5,819, J U Coleman Duncan B C \$2,966, W W Coppinger London Ont \$8,741, W K Coulter London Ont \$12,061, R David Halifax \$2,600, E G Delois Winnipeg \$4,520, E R Dixon Ganges B C \$3,461, W N Downe London Ont \$6,147, Drumheller Association Calgary Alta \$2,564, B Duguay Charaquet N B \$2,260, N J England London Ont \$11,536, H H Epstein Woodstock N B \$2,068, C C Ewing Saskatoon Sask \$2,400, E M Found Charlottetown \$2,608, D Gauthier Shippegan N B \$7,283, C A Gordon Halifax \$3,500, M Gozman Ste Agathe Que \$5,266, M Harth London Ont \$8,400, J E Harvey Victoria \$3,000, E G Hawes Saskatoon Sask \$2,320, R C Hayton Saskatoon Sask \$5,760, G E Hobbs London Ont \$8,470, Hormone Assay Laboratory Montreal \$6,283, A J Hudson London Ont \$2,413, D A Hunt Maribank Ont \$2,108, Irving Clinic Kamloops B C \$2,205, B A Jackson Saskatoon Sask \$5,280, W G Jamieson London Ont \$7,632, A G Jessamine Ottawa \$2,280, F G Johnson London Ont \$3,488, D W B Johnston London Ont \$17,875, R Joncas Gaspé Que \$2,576, J R Kearns Hamilton Ont \$3,748, J F Keays Newcastle N B \$4,210, A Kertesz London Ont \$6,658, Kopp Clinical Laboratories Ottawa \$2,654, A Labrecque Quebec \$3,675, E Labrie Cap Aux Meules MI Que \$2,688, R S Lambie Winnipeg \$2,592, J Lealos Saskatoon Sask \$3,360, G M Leboldus London Ont \$3,716, P Leboutillier Caraque N B \$2,619, P Lecoq Granby Que \$5,259, J E Leddy Saskatoon Sask \$2,880, J A Lewis London Ont \$8,852, R G Lommerse Dunrea Man \$2,663, E B Losier Chatham N B \$3,346, J L Loudon London Ont \$9,927, G E Lovatt London Ont \$11,112, C Lowry Sawyerville Que \$2,092, S S Lumb Bancroft Ont \$5,164, E R Luzod Michel B C \$2,155, D A MacLennan Campbellton N B \$6,112, A A MacLeod Bonshaw P E I \$3,305, G W Manning London Ont \$6,548, J McAnulty Oyama B C \$3,773, R M McFarlane London Ont \$4,446, F McGarry Winnipeg \$4,388, P M McGarry Winnipeg \$4,388, M G McGuire Brockville Ont \$2,243, W W McKay Newcastle N B \$3,028, R I McKenna Moncton N B \$2,483, D G McKerracher Saskatoon Sask \$2,880, J A McLachlin St Thomas Ont \$5,767, T D McLarty London Ont \$2,637, Medical Arts Clinic Medicine Hat Alta \$4,498, The Medical Clinic Schelt B C \$3,439, A R Mercer St John's \$8,531, W W Middleton London Ont \$2,441, R N Morris Winnipeg \$3,942, M S Moss Saskatoon Sask \$3,655, J H Mowbray Saskatoon Sask \$3,800, A Moyer London Ont \$2,664, A P Murphy Moncton N B \$3,501, R G Murray Saskatoon Sask \$2,400, G Nicholson Hamilton Ont \$2,079, W E Pace London Ont \$7,668, B Paradis Quebec \$6,054, H G Parkin Marmora Ont \$2,122, J E Paulin Tracadie N B \$3,259, H A Peacock Hamilton Ont \$2,345, H A Pickard London Ont \$15,486, M Pleacsh Penticton B C \$3,701, I C Price London Ont \$8,594, E J Robichaud Richibucto N B \$3,172, G E Robinson Montague P E I \$2,544, N W Rodger London Ont \$4,017, J L Sales London Ont \$17,029, J A Scott Magog Que \$5,149, V J H Sharpe Brandon Man \$2,289, J Sirois Quebec \$6,176, R C Smith Victoria \$14,220, Societe D'anesthésie D'Assise Quebec \$12,855, J G Stapleton Hamilton Ont \$3,335, E J Stark Saskatoon Sask \$3,840, J Stasiak St John's \$2,234, W K Stavrakys London Ont \$2,639, O J Stewart London Ont \$3,245, J B Sutherland Woodstock N B \$2,187, M Swalsky Montreal \$9,152, H L S Tennent Winnipeg \$5,677, C A Thompson London Ont \$12,162, J G Thomson Winnipeg \$8,173, J H Toogood London Ont \$7,177, J H Walker London Ont \$4,164, C T Walsh St John's \$3,028, G W Wilkinson Saskatoon Sask \$2,880, J K Wyatt London Ont \$6,834.

Outside hospital services \$825,697—Out-patient services rendered by non-departmental institutions.

Special nursing services \$348,596—E Appleby Montreal \$4,925, A Bowman Montreal \$2,925, E Chabot Montreal \$5,075, A Clayton Vancouver \$2,403, B Cliche Montreal \$4,563, P Currie Vancouver \$2,178, A DeGoutier Ladner B C \$3,258, C Duhamel Montreal \$7,175, A Filion Montreal \$5,450, C Franck Montreal \$2,125, P Giffin Montreal \$3,975, W A Harper Vancouver \$2,935, I Herdan Montreal \$2,613, J Huet Montreal \$4,063, N Kearsley Vancouver \$2,500, G McCarron Montreal \$5,688, J McCormick Vancouver \$3,598, R McMullen Montreal \$5,075, J Moreau Montreal \$2,313, J Morgan Vancouver \$2,585, P Nicholson Vancouver \$3,630, R Osborne Vancouver \$6,115, H Pearce Montreal \$6,438, G Perreault Montreal \$5,475, M Plourde Montreal \$2,038, C Rands Vancouver \$3,388, K Richard Montreal \$2,050, L Richer Montreal \$2,163, L Robinson Vancouver \$2,990, M Robinson Vancouver \$5,925, Y Roth Montreal \$3,250, B Solmundson Montreal \$2,288, D Van Orden Vancouver \$2,045, Victorian Order of Nurses Montreal \$6,172, M Wardrop Montreal \$4,288.

University staff consultants \$14,591—G A Ferguson Montreal \$3,640, W J Johnston Montreal \$3,060.

Miscellaneous \$31,984.

B A distribution of expenditures for patients in other than Department of Veterans Affairs institutions follows: maintenance of patients \$6,096,893, nurses and attendants \$158,765.

C Fees to part-time medical specialists and general practitioners for services in departmental institutions and clinics.

Payments to doctors of \$2,000 or over were: C E B Abbott Winnipeg \$3,360, A Ahsan Winnipeg \$4,800, J F Aikenhead Calgary Alta \$6,200, R L Aikens Halifax \$4,160, D E Alcorn Victoria \$6,240, P Allard Quebec \$3,320, J W Arbuckle Vancouver \$7,920, J C Armit Regina \$3,360, C R Arnold Vancouver \$4,320, M Aronovitch Montreal \$4,160, A S Atkins Vancouver \$2,560, L Atkins Calgary Alta \$4,400, H Bacal Montreal \$2,140, B Bachynski Regina \$2,400, G A Badger Vancouver \$3,240, B Baillargeon Town of Mount Royal Que \$6,225, J D B Baird St John's \$3,472, R M Baird Vancouver \$5,760, J Balfour Vancouver \$3,840, P Banno Vancouver \$4,320, E W Barootes Regina \$2,400, F Barrette Giffard Que \$2,980, H Batalion Montreal \$6,360, D W Baxter Montreal \$4,280, M A Beach Ottawa \$2,790, M Beaulieu Ste Foy Que \$2,880, M N Beck Charlottetown \$3,840, J L Beckstead Winnipeg \$4,800, A Bedard Quebec \$5,280, D M Bell Edmonton \$2,880, L G Bell Winnipeg \$3,280, P Berbrayer Winnipeg \$8,160, J T Bercovici Montreal \$5,020, B Berger Vancouver \$4,320, S S Berger Winnipeg \$2,880, A

Bergeron Quebec \$3,120, J Bergeron Quebec \$6,240, L Bernier Quebec \$4,800, G W Bethune Halifax \$3,120, J B Bewick Saint John N B \$4,800, G B Bigelow Victoria \$11,520, D L C Bingham Kingston Ont \$5,211, D C Blair Calgary Alta \$2,400, R Blais Montreal \$8,120, H Blondal Westmount Que \$14,360, S Blumenthal Winnipeg \$4,800, A Bogoch Vancouver \$6,240, F H Bonnell Victoria \$7,200, K J Bonner Saint John N B \$4,800, P Boretsky Montreal \$4,380, J Bouchard Montreal \$7,200, J Boulanger Quebec \$3,840, J Boulay Quebec \$3,360, P Boulianne Quebec \$6,293, F M Bourne Montreal \$4,760, E A Boxall Vancouver \$5,520, K C Boyce Vancouver \$5,760, A D Bracken Winnipeg \$5,760, G C Bradley Regina \$6,240, E A G Branch Saint John N B \$9,600, P J A Bratty Vancouver \$5,280, J P Brault Montreal \$4,280, D C Brereton Winnipeg \$7,200, T Bridge Vancouver \$3,840, G F Brindle Montreal \$11,480, D M Brodovsky Winnipeg \$2,880, C Y Brown Victoria \$3,840, J H Brown Winnipeg \$9,120, J K Browne Vancouver \$4,800, G M Brownrigg St John's \$5,105, A W Bruce Kingston Ont \$2,400, L Branton Montreal \$4,760, D M Bruser Winnipeg \$5,760, C M Burns Winnipeg \$3,840, A A Butler Montreal \$5,228, E N Cambon Vancouver \$4,320, D F Cameron Edmonton \$9,600, G W Cameron Edmonton \$3,880, M G P Cameron London Ont \$2,240, W M Cameron Winnipeg \$4,800, J D Campbell Calgary Alta \$4,320, M Carnat Calgary Alta \$4,800, D W Carnduff Regina \$2,400, S Caron Giffard Que \$4,680, W Caron Quebec \$8,160, B M Carruthers Vancouver \$4,520, L J Cera Winnipeg \$3,840, F C R Chalk Ottawa \$2,880, J Charbonneau Montreal \$6,680, W J Charlton Vancouver \$2,880, J B Chetwynd Vancouver \$2,800, G Chipperfield Calgary Alta \$2,520, R M Christensen Vancouver \$2,880, E F Christopherson Vancouver \$4,320, C W Clark Winnipeg \$2,880, W Cohen Montreal \$4,760, L R Coke Winnipeg \$4,800, G J H Colwell Halifax \$4,160, C L Comrie Regina \$2,880, H G Cooper Vancouver \$6,000, G Copping Montreal \$6,223, C E Corrigan Winnipeg \$7,200, P E Cote Quebec \$7,680, L Coulonval Quebec \$4,320, W M Couper Montreal \$11,880, P H E Courtenay Victoria \$6,240, R J Cowan Vancouver \$3,840, L S Cox Charlottetown \$3,360, J V Coyle St John's \$3,166, J Crispin Winnipeg \$2,880, P Crockford Edmonton \$5,760, R P F Cronin Montreal \$5,141, C N Crowson Winnipeg \$2,400, P E Cruse Calgary Alta \$2,040, J F B Cupples Victoria \$3,840, C W E Danby Kingston Ont \$3,360, J H Darragh Montreal \$9,000, E M R Davies Vancouver \$3,264, D Dejong Montreal \$2,620, M Delage Ste Foy Que \$3,520, R Demers Montreal \$4,860, R Denis Montreal \$7,640, J Dick Vancouver \$3,840, M R Dickey Vancouver \$9,120, J C Dickinson Montreal \$4,280, R C Dickson Halifax \$2,080, J G Dillane Hamilton Ont \$2,200, M E Dixon Beaconsfield Que \$3,640, B K Doane Halifax \$3,120, F C Dobie Regina \$2,400, W A Dodd Vancouver \$4,440, E F Donald Edmonton \$8,160, R E Donevan Montreal \$5,020, C H Dorval Quebec \$5,760, S M Drance Vancouver \$4,320, N Drouin Quebec \$4,180, J A Drummond Montreal \$4,320, R D Drysdale Charlottetown \$8,640, G N Duclous Montreal \$11,880, F Duff Calgary Alta \$6,200, A G Duncan Calgary Alta \$4,800, F W Duval Winnipeg \$2,880, D Dworkin Montreal \$2,140, T M Dyer Edmonton \$7,820, E Dysart Saint John N B \$2,880, J N Edmison Victoria \$3,360, G E Edwards Calgary Alta \$3,280, T C Eid Edmonton \$4,320, A J Elliot Vancouver \$10,080, A Elvidge Montreal \$2,086, M Erdogan Halifax \$3,880, W A Ernst Halifax \$3,120, B M Fahrni Vancouver \$6,120, R W Fanjoy Saint John N B \$5,760, J R Farish Vancouver \$5,760, G R D Farmer Ottawa \$4,500, C W Fast Vancouver \$2,640, G A Fattal Winnipeg \$2,600, J B Fenwick Vancouver \$5,760, J Fiddess Victoria \$5,280, D G Finlay Toronto \$3,360, M H Finlayson Montreal \$7,740, J A Finley Saint John N B \$9,292, S Fishman Vancouver \$6,840, S T Fleming Winnipeg \$5,760, D Florendine Calgary Alta \$9,600, W D Forbes Vancouver \$3,520, R M Ford Montreal \$15,821, R R Forgie Victoria \$4,320, R R Forsey Montreal \$2,680, T C Fort Halifax \$6,240, J Fortier Quebec \$4,320, G Fortin Montreal \$7,640, A D Forward Vancouver \$5,760, G H Francis Vancouver \$2,160, R G Fraser Town of Mount Royal Que \$3,840, L B Fratkan Vancouver \$2,880, S Z Friedman Montreal \$6,067, E D Gagnon Montreal \$6,160, P Galbraith Kingston Ont \$3,260, H R Gallie Calgary Alta \$7,120, J Gareau Montreal \$3,030, F H George Saint John N B \$4,800, J W Gerrie Montreal \$6,240, J E Gibson Kingston Ont \$11,440, R G B Gilbert Montreal \$11,000, G Gingras Town of Mount Royal Que \$6,200, A Gold Montreal \$2,620, G Goldsand Edmonton \$2,880, T K Goodhand Winnipeg \$2,880, C A Gordon Halifax \$4,680, M Gorelick Halifax \$4,160, C A Goresky Montreal \$4,760, W V Goresky Vancouver \$5,760, C L Gosse Halifax \$5,200, J Gougoux Montreal \$3,600, R H Gourlay Vancouver \$3,840, C H Graham Halifax \$4,950, J C Graham Winnipeg \$2,880, M D Graham Victoria \$4,800, A V Grasset Vancouver \$2,880, K Greenwood Victoria \$3,840, G Gregoire Montreal \$2,610, H G Grieve Victoria \$3,360, L P Guertin Montreal \$5,360, C H Gundry Vancouver \$3,960, H K Hall Halifax \$4,160, G W Halpenny Montreal \$13,720, R F Hand Halifax \$2,080, G S Harris Vancouver \$4,320, R C Harrison Vancouver \$3,840, T R Hassard Edmonton \$3,360, L A Hatch London Ont \$2,880, P P Hauch London Ont \$3,840, T J Houghton Regina \$4,320, R K Hay Winnipeg \$4,320, R T Hayes Saint John N B \$4,800, S J Helle Montreal \$2,700, L M Hemmings Montreal \$3,390, J W D Henderson Montreal \$2,140, R Henderson Montreal \$2,154, H G Henry Victoria \$2,880, P D Henteleff Winnipeg \$5,400, E S Hershfield Winnipeg \$4,800, R B Higgins Saint John N B \$5,600, N C Hill Winnipeg \$2,400, W H P Hill Montreal \$2,620, S Hirsch Halifax \$2,080, C Hollenberg Winnipeg \$3,840, I B Holubitsky Vancouver \$3,840, G F Homer Victoria \$11,520, J A Houle Montreal \$5,074, W K House Halifax \$5,360, G G Houston Charlottetown \$5,760, D R S Howell Halifax \$2,080, B B Hyams Montreal \$3,960, J W Ibbott Vancouver \$5,280, F G Inglis Montreal \$4,280, W D Ingram St John's \$5,167, P E Ireland Toronto \$2,400, G A Ives Kingston Ont \$2,880, G Jacques Quebec \$4,800, G Jarry Montreal \$2,560, R C Jeffries Vancouver \$5,280, E K Jenkins Calgary Alta \$3,600, A M Johnson Vancouver \$5,280, A C W Johnston Vancouver \$4,320, A Jolicoeur Ste Foy Que \$4,960, G Jolicoeur Ville D'Estrel Que \$3,100, E A Jones Regina \$3,840, R O Jones Halifax \$4,660, P P Julien Montreal \$5,720, A Kakos Montreal \$4,760, S Kaplan Vancouver \$4,080, W Karlinsky Winnipeg \$4,800, I A Karrell Saint John N B \$4,800, A H Katz Montreal \$4,060, B J Kaufman Winnipeg \$4,800, J R Kearns Hamilton Ont \$3,514, C F Keays Halifax \$7,280, C W A Keddy Saint John N B \$7,200, A C Kelly Saint John N B \$4,800, H G Kelly Kingston Ont \$4,800, S G Kenning Victoria \$9,600, S G P Kenning Victoria \$4,320, N Kerenyi Halifax \$2,500, R B Kerr Vancouver \$3,840, J H Kerridge Vancouver \$5,280, S Keyes Saint John N B \$7,720, J M Kilgour Winnipeg \$11,520, A Koval Kingston Ont \$3,840, L F Koyl Toronto \$3,780, H P Krahn Winnipeg \$3,360, V A Kral Montreal \$2,560, C C Krause Regina \$2,400, A C Kushner Montreal \$5,980, M J P Labrecque Montreal \$4,280,

T A Laidlaw Charlottetown \$3,360, E R Lamb Hamilton Ont \$5,298, L Lamoureux Montreal \$7,640, K W Langston Vancouver \$5,200, R G Langston Vancouver \$2,880, S G Lannon Outremont Que \$4,060, R Lantier Montreal \$5,770, J B Lantz Charlottetown \$5,920, A W Lapin Montreal \$10,440, G Larochelle Montreal \$5,760, J L Larochelle Quebec \$4,800, R Lavoie Quebec \$3,920, C T Leavitt Calgary Alta \$2,560, F C Leblanc Montreal \$4,014, J W R Leblond Regina \$3,360, G Leclerc Montreal \$6,200, R W Lee Saint John N B \$3,840, P O Lehmann Vancouver \$7,040, M P Leith Victoria \$3,600, J A Leroux Vancouver \$9,120, F Letarte Quebec \$4,800, B A Levitan Montreal \$4,760, I Levy Hamilton Ont \$6,328, A S Lewis St John's \$3,445, J A Lewis London Ont \$9,000, T H C Lewis Vancouver \$3,680, D Lindsay Calgary Alta \$3,840, W Lingard Montreal \$4,881, H K Litherland Vancouver \$2,640, O K Litherland Vancouver \$5,760, D Lloyd-Smith Montreal \$4,800, J M Loiseau Ste Foy Que \$6,240, R C Long Montreal \$3,512, F Lundell Montreal \$3,320, R A MacBeth Edmonton \$4,800, A MacDonald Halifax \$2,080, A C MacDonald London Ont \$2,880, A D MacDonald Montreal \$6,200, F B MacDonald Sydney N S \$5,200, H N A MacDonald Halifax \$4,960, I R MacDonald Toronto \$2,400, R M MacDonald Halifax \$10,400, W C MacDonald Vancouver \$3,840, J T MacDougall Winnipeg \$11,520, W G MacDougall Regina \$4,320, D J Macfadyen Vancouver \$5,520, P A MacGregor Halifax \$4,160, F G Mack Halifax \$4,160, K R MacKenzie Montreal \$2,140, R G MacLachlan Vancouver \$4,800, R D MacLaren Vancouver \$4,800, C A MacLean Vancouver \$8,960, J G MacLean Saint John N B \$4,320, I D MacLeod Winnipeg \$4,320, F A MacMillan Charlottetown \$3,360, E MacNaughton Montreal \$11,880, F R MacPhail Montreal \$2,360, G B MacPherson Kingston Ont \$3,840, R W Mallen Edmonton \$2,400, J S Manchester Halifax \$2,080, E L Margetts Vancouver \$7,680, C A Martin Sillery Que \$5,640, J H Martin Winnipeg \$4,800, J R Martin Montreal \$6,200, D C Matheson Vancouver \$5,760, J G McCormick Vancouver \$3,520, A W McCulloch Winnipeg \$4,600, G M McDougall Vancouver \$4,320, J G McFetridge Regina \$2,400, J S McGillivray Regina \$7,680, J E McGoey Winnipeg \$3,360, W P McInnis London Ont \$5,760, J M McIntyre Montreal \$4,551, K D McKenzie Winnipeg \$2,430, W C McKenzie Edmonton \$3,840, J J McKigan Halifax \$6,840, I R McLean Calgary Alta \$4,320, J A McLurg Regina \$2,880, R J McLurg Regina \$3,360, C C McMillan Saint John N B \$3,840, J D McMillan Winnipeg \$4,050, R G D McNeely Victoria \$8,160, J F Meakins Montreal \$5,240, D B Meltzer London Ont \$5,760, G Meszaros Winnipeg \$4,800, J D Metcalfe Edmonton \$3,600, V Metha Halifax \$3,200, O H Millard Halifax \$3,120, B F Miller Halifax \$4,400, G Miller Calgary Alta \$4,720, G Miller Quebec \$4,800, W D Miller Saint John N B \$4,542, J A Milliken Kingston Ont \$5,760, D W Mills London Ont \$2,880, S Milrod Saint John N B \$4,800, S Mirsky Ottawa \$11,920, H S Mitchell Montreal \$5,980, J C Mitchell Vancouver \$5,760, L Mitchell Calgary Alta \$2,880, P J Moloney Vancouver \$7,680, F Montreuil Montreal \$9,200, G T Moonie Edmonton \$5,240, J R Moore Montreal \$4,720, D D Morehouse Montreal \$9,080, J C Morgan Calgary Alta \$4,320, E Morin Quebec \$6,080, D E Morris Halifax \$3,360, L R Morse Saint John N B \$8,640, P W Morse Vancouver \$6,240, G K Morton Edmonton \$2,400, H S Morton Montreal \$13,745, J W Morton Vancouver \$5,760, W A Murray Halifax \$4,160, R M Narvas Winnipeg \$4,200, W S Neal Winnipeg \$4,050, W C Nichols Halifax \$5,200, J F Nicholson Halifax \$4,160, M Nixon Saint John N B \$2,400, J A Noakes Calgary Alta \$3,840, G L Norton Vancouver \$9,120, S T Norvell Halifax \$3,120, C Novella Westmount Que \$7,560, A Nyhof Victoria \$4,320, G J O'Brien St John's \$3,472, L Ogilvy Montreal \$4,720, T R Osler Vancouver \$3,840, R Page Quebec \$4,920, J Palmer Town of Mount Royal Que \$4,240, J O Parker Kingston Ont \$2,680, W D Parsons St John's \$3,242, J C Paterson London Ont \$7,080, H A Peacock Hamilton Ont \$4,067, Z Perler Vancouver \$2,400, A W Perry Victoria \$5,280, G Piasecki Montreal \$7,200, C A Pick Montreal \$6,200, E W Pickard Winnipeg \$3,840, M M Pierce Winnipeg \$5,280, E J Pinter Montreal \$2,880, R E G Place Westmount Que \$8,080, I H Plenderleith Vancouver \$5,280, M I Polowin Saint John N B \$4,800, J S Polson Montreal \$4,363, D Pomerantz Montreal \$3,120, J J Porter Calgary Alta \$9,600, R E Pow Calgary Alta \$7,600, A N H Prat Montreal \$2,140, R S A Prentice Halifax \$2,820, R C Pronger Victoria \$5,280, J Prudhomme Montreal \$5,240, K K Pump Vancouver \$9,120, J F B Purves Halifax \$4,920, M J Putnam Charlottetown \$3,360, L J Quinn Montreal \$2,360, D L Rees Edmonton \$3,360, E A S Reid Westmount Que \$2,140, P Rentiers Edmonton \$3,840, N Renzie St Lambert Que \$4,760, D M Riddell Winnipeg \$5,760, K T Riese Winnipeg \$2,880, W A Robb Calgary Alta \$2,880, J B Roberts Victoria \$5,760, R Robertson Vancouver \$3,360, R E Robins Vancouver \$3,840, D E Rodger Regina \$8,640, K C Rodger Saint John N B \$4,800, D D Rodgers Winnipeg \$9,120, J P Roger Quebec \$4,800, T F Rose Victoria \$2,880, G F Roseborough Victoria \$2,880, D A Rosen Kingston Ont \$2,680, H J Rosen Saint John N B \$7,360, N J Rosen Winnipeg \$2,400, E F Ross Halifax \$3,360, H R Ross Sydney N S \$4,360, R T Ross Winnipeg \$5,760, W C Ross Victoria \$2,160, J Rousseau Quebec \$7,840, P G Rowe Montreal \$4,280, J A Rubin Winnipeg \$3,360, D H Ruddick Montreal \$4,296, S D Rusen Winnipeg \$4,800, P A Salmon Edmonton \$3,360, J C Samis Ottawa \$5,280, J J Sandilands Vancouver \$3,840, O Schickler Montreal \$9,760, C B Schoemperlen Winnipeg \$3,840, H Scott Vancouver \$7,200, H J Scott Hampstead Que \$4,280, R Scott-Moncrieff Victoria \$3,840, K B Seamans Saint John N B \$4,320, M Seraglia Vancouver \$3,840, A M Shane Halifax \$2,080, J G Shannon Montreal \$6,468, J J Sidorov Halifax \$4,160, H H Sigman Montreal \$2,140, S Silver Saint John N B \$4,320, P Simard Quebec \$7,680, J G Simms Ottawa \$2,590, W W Simpson Vancouver \$3,840, J M Sinclair Victoria \$9,120, J C Sinnott Charlottetown \$4,800, F L Skinner Vancouver \$3,840, H C Slade Vancouver \$5,760, J G Sladen Vancouver \$3,840, W L Sloan Vancouver \$9,120, C C Smith Montreal \$9,960, E L Smith Vancouver \$2,400, R M Smith Montreal \$5,440, S G Smith Regina \$3,360, C Sorbie Kingston Ont \$2,960, T J Speakman Edmonton \$2,400, E G Spooner Regina \$4,320, H J Spooner Regina \$4,800, J B Squire Winnipeg \$3,360, A O Stebnick Vancouver \$2,880, S Steinberg Winnipeg \$4,900, W Stephen Saint John N B \$4,800, E Stephenson Winnipeg \$3,360, L P Sterns Edmonton \$5,760, H D Stevens Montreal \$4,280, W D Stevenson Halifax \$7,800, I Stewart New Westminster B C \$2,880, K R Stewart Baie Duree Que \$4,920, N R Stewart Victoria \$7,680, W D Stewart Calgary Alta \$4,320, C C Stoddard Halifax \$3,360, S N Stordy Vancouver \$5,280, R I Strang Vancouver \$3,840, D Stubington Montreal \$3,120, H A Sullivan Saint John N B \$4,320, F M Swaine Montreal \$9,080, E J Tabah Montreal \$4,240, Z A Tallan Victoria \$3,360, R Tanner Calgary Alta \$2,880, W F T Tatlow Montreal \$10,000, C Taylor Calgary Alta \$5,760, C R Taylor

Saint John N B \$4,320, R F Taylor Edmonton \$3,840, A Tenopas Montreal \$7,640, R Therrien Quebec \$4,800, A T Thom Montreal \$4,280, D L Thompson Montreal \$4,660, W J Thompson Vancouver \$9,600, A E Thomson Winnipeg \$4,040, F B Thomson Vancouver \$7,200, O Thurston Edmonton \$3,360, P K Tisdale Winnipeg \$4,800, H O Tinning Saint John N B \$7,680, H W Tougas Verdun Que \$4,540, R Townsend Montreal \$3,998, B C Trask Halifax \$2,080, J A Traynor Vancouver \$5,640, A Trias Halifax \$3,880, M Trossman Montreal \$5,220, L S L Tsai Victoria \$5,760, G H Turcot Montreal \$5,320, H Turcotte Quebec \$3,360, P A Turgeon Town of Mount Royal Que \$7,105, A Turnbull Vancouver \$9,600, L Valbert Kingston Ont \$3,840, F W Vaughan Victoria \$3,840, A M Vineberg Montreal \$4,280, J E Walker Vancouver \$6,720, A C Wallace London Ont \$6,240, R D Wallace Calgary Alta \$4,800, G C Walsh Vancouver \$6,240, E P Walter Saint John N B \$3,670, M B Walters Vancouver \$6,720, A H Warner Westmount Que \$3,320, H M Warner Kingston Ont \$3,840, J D Warren Victoria \$6,240, J G Watt Vancouver \$4,800, G A Waugh Winnipeg \$4,320, P G Weil Montreal \$5,240, C C Wells Toronto \$3,300, D N White Kingston Ont \$2,880, J W Whiteford Winnipeg \$3,840, D M Whitelaw Vancouver \$9,600, R L Whitman Vancouver \$5,760, J G Williams St John's \$3,335, L R Williams Vancouver \$3,840, D R Wilson Edmonton \$2,880, G L Wilson Edmonton \$3,840, J A S Wilson Montreal \$4,720, J R Wilson Vancouver \$5,760, R Wilson Vancouver \$4,320, W E Wilson Beaconsfield Que \$3,222, A Wong Montreal \$3,038, J F Woodbury Halifax \$2,080, A M Wright Montreal \$6,038, B R Wylie Vancouver \$5,760, S A Yaffe Hamilton Ont \$5,113, W Yakimets Edmonton \$3,360, A R Yarrow Vancouver \$3,240, C H Young Halifax \$4,160, G Young Winnipeg \$7,200, R N Young Victoria \$3,600, R W Young St John's \$2,965, S Young Regina \$6,720, W A Young Vancouver \$3,960.

D This payment to the Canadian Red Cross Society was towards its expenses in operating the arts and crafts program in departmental hospitals.

E A distribution of expenses for food, hospital supplies, etc., for use in departmental institutions follows:

Food.....	2,898,661	Prosthetic.....	1,130,024
Coal and fuel oil.....	611,650	Laundry.....	232,967
Employees' uniforms.....	61,753	Cleaning and maintenance.....	133,790
Supplies:		Art and photographic.....	48
Medical and surgical.....	1,062,229	Buildings and grounds.....	30,955
Radiological.....	238,654	Replacements.....	425,635
Therapy.....	9,166	Miscellaneous.....	299,835
Pharmaceutical.....	4,097,449		
			<u>\$ 11,232,816</u>

F Details of amounts recovered are as follows:

Repayment for services—		Sales—	
Treatment.....	23,200,261	Meals.....	406,383
Laundry.....	13,577	Occupational therapy.....	11,485
Rental of staff quarters.....	100,806	Miscellaneous.....	203,858
			<u>\$ 23,936,370</u>

STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS
FISCAL YEAR 1967-68

	No. of beds	Salaries and allowances	Medical services— Part-time doctors	Canadian Corps of Commissionaires services	Materials and supplies			Repairs to buildings and equipment	Light, power water rates and taxes	Laundry	Miscel- laneous	Total
					Food	Fuel	Medical and surgical					
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Active treatment—												
Camp Hill Hospital, Halifax....	414	3,163,004	201,310	38,125	216,326	72,681	302,643	178,295	50,153	115,439	224,508	4,624,622
Lancaster Hospital, Saint John....	305	2,622,718	166,437	44,460	157,320	63,231	190,314	75,513	39,270	44	54,473	3,444,446
Ste Foy Hospital, Quebec.....	325	1,799,721	196,841	31,088	102,909	25,317	154,598	56,720	35,501		51,440	2,472,064
Queen Mary Veterans Hospital, Montreal.....	570	5,655,639	752,996	110,004	276,177	62,820	551,353	269,795	44,650	2,089	271,945	8,114,256
Ste Anne's Hospital, Ste Anne de Bellevue.....	1,100	6,066,319	34,145	82,506	471,777	77,820	177,471	193,296	73,423	1,044	213,583	7,507,995
Westminster Hospital, London....	1,376	7,180,168	429,539	158,517	479,287	120,611	403,829	238,245	78,877	1,514	155,735	9,380,803
Deer Lodge Hospital, Winnipeg..	640	4,025,192	354,396	36,021	211,005	36,854	311,587	146,625	49,567	103,929	99,106	5,424,732
Colonel Belcher Hospital, Calgary.....	400	2,569,958	129,440	36,345	161,774	22,375	160,019	83,438	30,950	113	70,567	3,293,998
Shaughnessy Hospital, Vancouver.....	1,165	6,982,145	565,544	84,906	475,697	69,747	477,795	236,067	72,614	516	297,021	9,355,530
Veterans Hospital, Victoria.....	288	2,044,676	178,556	30,187	122,661	39,765	170,016	88,154	20,715	78,035	66,939	2,858,300
Veterans' Homes—												
Ottawa.....	160	847,112		25,169	54,659	12,969	14,396	20,864	11,587	17,662	49,731	1,079,375
Saskatoon.....	75	339,112		10,542	28,125	3,724	9,543	5,481	10,241	6,435	31,410	447,958
Edmonton.....	150	654,143		16,073	140,944	3,736	27,813	21,613	6,309	21,569	59,327	955,164
Total.....	6,968	43,949,907	3,009,204	703,943	2,898,661	611,650	2,951,377	1,614,006	523,917	348,389	1,645,785	58,959,243

NOTE.—The totals of the individual columns are less than those of expenditures from primary allotments under sub-vote—Treatment Services—due to the exclusion of head office and district administrative costs and those of out-patient clinics not located in departmental hospitals.

PUBLIC ACCOUNTS, 1967-68

Treatment services—Medical research

		Estimates	Allotments	Expenditures
	Salaries.....	(1) 228,000	215,500	190,071
A	Fees of specialists engaged in research.....	(4) 131,000	100,000	96,552
	Other professional and special services.....	(4) 5,000	5,000	
	Travelling expenses—Staff.....	(5) 3,000	3,000	2,272
	Special research drugs.....	(12) 1,000	4,500	4,155
	Special research equipment.....	(16) 30,000	70,000	69,988
	Miscellaneous expenses.....	(22) 15,000	15,000	12,311
	Travelling expenses—Patients and escorts.....	(22) 1,000	1,000	122
	Compensation for loss of earnings.....	(28) 1,000	1,000	
		\$ 415,000	\$ 415,000	\$ 375,471

A Payment by services with individual payments of \$2,000 or over were:

Specialists engaged in research \$96,552—A Aquayo Montreal \$2,250, S M Baker Vancouver \$5,355, R Bilefsky Montreal \$3,233, D E Carassavas Montreal \$2,050, J Ciale Montreal \$3,180, A O Cserepes Vancouver \$6,120, D J Dejong Montreal \$3,600, C Dudwall Montreal \$2,530, M G Jones Montreal \$2,400, V A Kral Montreal \$2,400, F W Lundell Montreal \$3,205, H W McIntosh Vancouver \$5,500, M Parvin Montreal \$2,080, C T Pattee Montreal \$6,913, E J Pinter Montreal \$4,576, R E G Place Montreal \$3,200, E V Shiner Montreal \$2,338, M Taeb Montreal \$3,106.

Total Vote 30.....	\$ 55,703,900	\$ 55,703,900	\$ 53,036,263
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Vote 35 Hospital construction, improvements, equipment and acquisition of land...	5,947,000
Expenditures.....	\$ 5,641,974

Hospital construction, improvements, equipment and acquisition of land

	Estimates	Allotments	Expenditures
A Hospital construction and improvements.....	4,772,000		
<i>Newfoundland</i>			
New Veterans Hospital Wing, St John's.....		10,052	10,051
*Contract (1961-62): Argo Construction (1961) Limited \$971,339, expenditure \$10,051 to date \$971,339 (final) (amends reporting in Public Accounts 1963-64).			
<i>Nova Scotia</i>			
Camp Hill Hospital, Halifax			
Improvements to ventilation.....		39,500	34,359
Extension of operating room suite.....		4,435	4,381
Expenditures on this project to date were \$14,045 (final).			
Paving roadway and parking lot.....		22,000	20,956
Modernization of lighting.....		80,500	80,355
<i>New Brunswick</i>			
Lancaster Hospital, Saint John.....			
Renovations to power plant.....		32,000	28,856
Improve facilities—Floors A-B and E-F.....		20,000	6,881
Modernization of lighting.....		48,000	46,573
Alterations and repairs to roof.....		34,000	26,615

DEPARTMENT OF VETERANS AFFAIRS

43-17

	Estimates	Allotments	Expenditures
<i>Quebec</i>			
Ste Foy Hospital, Quebec			
Installation of new emergency generators.....		23,000	22,665
Queen Mary Veterans Hospital, Montreal			
Installation of elevator to occupational therapy department.....		68,000	65,392
Expenditures on this project to date were \$97,886 (final).			
Improvements to x-ray, dental and laboratory facilities.....		198,000	196,182
Contract: J Sorentino Construction Co Ltd \$241,281, expenditure \$153,332.			
Alterations to main kitchen.....		11,000	9,778
Expenditures on this project to date were \$17,778 (final).			
Improvements to washroom and commissionaire facilities.....		5,000	4,468
Expenditures on this project to date were \$17,010.			
Alterations to operating room for installation of urology equipment.....		43,000	42,624
Renovation to emergency power system.....		26,500	11,524
Renovations to provide new visitors waiting room		18,000	16,282
Installation of medical gas operation room suite		18,000	16,000
Changes to electrical distribution facilities.....		51,500	50,709
Expenditures on this project to date were \$103,470 (final).			
Ste Anne's Hospital, Ste Anne de Bellevue			
New wing and services.....		410,000	408,317
Expenditures on this project to date were \$573,017.			
Modernization of power plant.....		85,000	68,149
Expenditures on this project to date were \$306,868.			
New sewerage pumping station.....		315,000	312,469
*Contract: La Compagnie Meloche Inc \$357,982, expenditure \$312,311 including holdbacks \$15,616.			
Provision for fire escapes—Mental infirmary...		20,500	20,248
Expenditures on this project to date were \$35,735 (final).			
Senneville wing—alterations to existing kitchen		102,000	100,345
Contract: Prieur Entreprises Inc \$114,995, expenditure \$100,000.			
Replacement of boilers—Senneville wing.....		11,500	8,561
Expenditures on this project to date were \$56,926 (final).			
<i>Ontario</i>			
Rideau Veterans Home, Ottawa			
Connecting passageway 2 west and 3 west pavilion.....		25,000	22,798
Westminster Hospital, London			
Replace high voltage lines—Main switchboard room to psychiatric institute.....		57,000	56,767
Expenditures on this project to date were \$76,392 (final).			
Installation of aluminum windows—Psychiatric institute.....		57,000	56,873
Expenditures on this project to date were \$57,029 (final).			
Air conditioning of operating room—Surgical unit.....		72,500	72,243
Remodelling of washrooms—Wards G-H-J-K...		170,000	160,662

	Estimates	Allotments	Expenditures
<i>Ontario—Concluded</i>			
Expenditures on this project to date were \$204,695.			
*Contract (1966-67): The John Hayman and Sons Company Limited \$204,620, expenditure \$204,620 (final) (amends reporting in Public Accounts 1966-67).			
District office accommodation—Medical annex Expenditures on this project to date were \$6,938 (final).		6,000	
Changes to passenger elevators in surgical wing. Expenditures on this project to date were \$89,939 (final).		37,000	26,303
Installation of fire escapes—Staff residence and psychiatric institute..... Expenditures on this project to date were \$82,761.		50,000	32,985
New lighting—Western counties wing—Medical annex and colony units.....		52,500	52,147
Renovation of central heating plant..... Expenditures on this project to date were \$151,138.		2,000	1,142
*Contract (1965-66): Martin-Dominion Limited \$116,598, expenditure \$116,598 (final) (amends reporting in Public Accounts 1966-67).			
Improvements to ground lighting and renovations to fire alarm system—Western counties wing..... Expenditures on this project to date were \$21,946 (final).		5,500	5,139
Rebuilding of roads.....		27,000	25,075
New sanitary sewer line.....		20,000	18,370
Rewiring of staff homes.....		19,000	17,568
Additional parking facilities.....		40,000	39,639
<i>Manitoba</i>			
Deer Lodge Hospital, Winnipeg—			
Improvements to operating room suite—Air conditioning.....		20,150	20,140
Remodel dental laboratory.....		14,000	2,785
Renovation to D ward facilities.....		25,000	20,656
Construction of flammable liquid stores building. Expenditures on this project to date were \$21,885 (final).		1,350	1,200
Alterations to wards R and S..... Expenditures on this project to date were \$29,302 (final).		12,000	9,254
<i>Saskatchewan</i>			
Veterans Home, Saskatoon—			
Alterations to bomb shelter area.....		5,000	632
<i>Alberta</i>			
Colonel Belcher Hospital, Calgary—			
Improve facilities—Out-patient department and main hospital.....		86,000	81,705
Laundry ventilation..... Expenditures on this project to date were \$14,807 (final).		16,000	14,714
Paving of parking lot and courtyard..... Expenditures on this project to date were \$22,222 (final).		8,000	7,667

DEPARTMENT OF VETERANS AFFAIRS

43-19

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>British Columbia</i>			
Shaughnessy Hospital, Vancouver—			
Extension and alterations for radiology, clinical investigation unit and central supply rooms..		1,300,000	1,284,921
Expenditures on this project to date were \$1,342,994.			
*Contract: C J Oliver Ltd \$1,795,721, expenditure \$1,240,401 including holdbacks \$62,020..			
New emergency generator and switchgear.....		34,000	28,522
Veterans Hospital, Victoria—			
Re-arrangement of existing boiler room space...		25,000	21,236
Reconstruction of old boiler room.....		63,000	61,191
Purchase of steam.....		2,100	2,087
Expenditures on this project to date were \$75,756 (final).			
Contribution to the Royal Jubilee Hospital towards the cost of converting and expanding power plant for the supply of steam to Veterans Hospital, Victoria.....		58,000	57,864
<i>General</i>			
Unspecified departmental institutions—			
Projects under \$15,000.....		390,000	388,138
Unallotted primary.....		413	
Total hospital construction and improvements.....	(13)	4,772,000	4,397,000
B Construction or acquisition of equipment.....	(16)	1,175,000	1,550,000
			1,438,811
Total Vote 35.....		\$ 5,947,000	\$ 5,947,000
			\$ 5,641,974

*Awarded through Department of Public Works.

A Included consultant's fees \$485,447—Robert P Fleming Montreal \$17,757, Mercer and Mercer Vancouver \$44,026, Napier and Napier Halifax \$4,381, Ross Fish Dushenes and Barret Saint John N B \$6,714, Rule Wynn Hames and Partners Calgary Alta \$5,683, St Jacques Mongenais Blankstein Russell Montreal \$393,183, Sondage Universal Inc Montreal \$2,385, Universal Drilling (1964) Inc Montreal \$5,404.

B Represents the purchase of hospital equipment.

Vote 38 Treatment and related allowances.....	2,610,000
Vote 38c.....	205,000
	2,815,000
Expenditures.....	(28)\$ 2,710,912

This vote was provided for allowances, comforts and clothing to veterans under treatment or reporting for medical examination.

The allowance rates are specified in the treatment regulations of the department which were authorized by P.C. 1962-1401 of October 4, 1962, and amendments thereto.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 40 Administration of Veterans' Land Act; Soldier Settlement and British Family Settlement; upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities; and to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein.....

5,338,600

Transfer from Treasury Board Vote 5 contingencies.....

61,000

Expenditures.....

5,399,600

\$ 5,394,222

Expenditures included ex-gratia payments of \$100 or over as follows:

Particulars and payee	Authority	Amount
Payment for loss of land as a result of a special survey and damages attendant thereto.		
J R L Duncan.....	P.C. 1967-24/2167, November 23, 1967	\$ 2,473

Administration of Veterans' Land Act; Soldier Settlement and British Family Settlement

	Estimates	Allotments	Expenditures
Salaries and wages.....	\$4,355,000		
Transfer from Treasury Board Vote 5 contingencies.....	61,000		
	(1) 4,416,000	4,278,000	4,276,978
A Professional and special services.....	(4) 416,000	510,000	509,819
B Travelling expenses.....	(5) 367,000	348,800	348,763
Postage.....	(7) 42,500	42,400	42,381
C Telephones and telegrams.....	(8) 55,000	62,200	62,093
Office stationery, supplies, equipment and furnishings	(11) 58,000	64,000	63,812
Motor vehicles—Purchase and replacement.....	(16) 2,500	4,100	4,100
D Repairs and upkeep of motor vehicles.....	(17) 3,000	3,500	3,430
E Expenses of regional advisory committees and provincial advisory boards.....	(22) 4,000	2,100	2,033
Sundries.....	(22) 9,700	15,600	15,576
	\$ 5,373,700	\$ 5,330,700	\$ 5,328,985

A Legal fees of \$2,000 or over were paid to: J A Beechie London Ont \$40,032, J A Black Kingston Ont \$9,285, W K Brown Ridgeway Ont \$2,774, C Cameron Belleville Ont \$6,969, L C Clarke Windsor Ont \$12,979, T E Clarke Campbellford Ont \$4,490, G R Cowan Barrie Ont \$5,658, J O Dales Newmarket Ont \$4,368, F Dore St Catharines Ont \$4,867, G Dumont Campbellton N B \$2,749, F M Fenton Oakville Ont \$15,701, R F Ferguson Sydney N S \$5,247, F Fowler St John's \$3,549, T J K Gillis Sydney N S \$4,709, R Girouard Ville-de-l'Île-Perrot Que \$2,007, J J Golden Harrow Ont \$2,746, W B Gordon Peterborough Ont \$2,746, G P Gorman Saint John N B \$2,104, D M Hall Berwick N S \$2,240, R J Harris Uxbridge Ont \$2,684, A C Harry Sault Ste Marie Ont \$2,064, E C Hicks Amherst N S \$2,107, K Y Hinton Dundas Ont \$3,070, C D Hughes Fredericton \$3,386, G J Hutton Hamilton Ont \$2,446, L E Keating Moncton N B \$2,783, D G Kerr Chatham Ont \$6,425, D Lafferty Clarkson Ont \$3,585, W B Lane Picton Ont \$2,304, F A Large Charlottetown \$4,074, W R Lawrence Windsor N S \$3,843, E R Lovekin Newcastle Ont \$2,080, J D MacCallum Saint John N B \$12,127, G B MacDonald Summerside P E I \$3,631, H C MacKinnon Truro N S \$3,531, P B Maddox Woodstock N B \$2,824, G R Matheson Halifax \$13,202, D A McCullagh Cobourg Ont \$4,391, E McGinley Bathurst N B \$3,356, W K A McKay St Thomas Ont \$9,806, H F McKerracher Hamilton Ont \$2,476, C L McKinnon Guelph Ont \$3,282, J W McNab Harriston Ont \$2,760, J W Moorby Barrie Ont \$4,940, W L Moore Orillia Ont \$8,349, K B Munro Hagersville Ont \$2,763, D J Murphy Goderich Ont \$3,103, J C Neilson Stratford Ont \$2,193, W M Nicol Ottawa \$15,423, J P Nicholson Charlottetown \$2,436, C O'Connell Sydney N S \$3,845, H M O'Connell Whitby Ont \$3,427, J D Orlando Bridgetown N S \$3,578,

- G Petrini Hamilton Ont \$2,404, P Read Brantford Ont \$2,616, L A Robichaud Moncton N B \$2,170, K E W Roddman Pictou N S \$8,146, Z T Salmers Oshawa Ont \$2,425, E R Saunders Lunenburg N S \$5,579, D S Shantz St Catharines Ont \$5,106, J W Sheppard Simcoe Ont \$2,824, A T Smith North Bay Ont \$3,446, G A P Smith Newcastle N B \$2,580, J L Staples Lindsay Ont \$3,133, R C Stevenson Fredericton \$4,774, J L Stewart Hamilton Ont \$2,237, H E S Sugg Bracebridge Ont \$2,463, M J Tarrison Paris Ont \$2,757, W Telford Owen Sound Ont \$3,681, C F Whelly Saint John N B \$3,569, D A White Kitchener Ont \$4,454, A M Wootton Whitby Ont \$5,308, A M Zuker Brampton Ont \$6,343.
- B Included: cost of operation and minor repairs of departmental motor cars \$4,252, mileage costs on privately-owned motor cars \$226,265.
- C A distribution of expenditures follows: telephones \$61,183, telegrams \$910.
- D Expenditures represent the cost of major repairs to departmental motor cars. Minor repairs are charged to travelling expenses.
- E Expenditures consisted of remuneration to members \$1,005 and travelling and living expenses \$1,028.

Upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities

	Estimates	Allotments	Expenditures
Consulting engineers, surveyors, etc.....	(4) 1,000	3,000	2,585
Maintenance of public utilities.....	(14) 8,800	46,900	46,867
Taxes.....	(19) 12,500	15,000	14,905
Sundries.....	(22) 600	1,000	880
	<u>\$ 22,900</u>	<u>\$ 65,900</u>	<u>\$ 65,237</u>

To authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein

	Estimates	Allotments	Expenditures
Payments.....	(14)\$ 3,000	\$ 3,000	
Total Vote 40.....	\$ 5,399,600	\$ 5,399,600	\$ 5,394,222

Vote 45 Grants to veterans settled on provincial lands in accordance with agreements with the provincial governments under section 38 of the Veterans' Land Act, grants to veterans settled on Dominion lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 38 of the Veterans' Land Act and grants to Indian veterans settled on Indian reserve lands under section 39 of the Veterans' Land Act.....

Expenditures..... **130,000**

\$ 93,723

Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 38 of the Veterans' Land Act, and grants to veterans settled on Dominion lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 38 of the Veterans' Land Act

	Estimates	Allotments	Expenditures
Grants.....	(28) \$ 110,000	\$ 110,000	\$ 76,715

A veteran who is settled on provincial or Dominion lands and who has not received assistance under other sections of the act may receive a grant not exceeding \$2,320 subject to the agreements that have been made with the province in which such land is situated or with the Minister of Indian Affairs and Northern Development in the case of Dominion lands and subject to his complying with the terms of his agreement for ten consecutive years. Grants take the form of disbursements by the Director for permanent improvements to the properties, for the purchase of livestock, farm machinery and equipment or for commercial fishing equipment.

Grants to Indian veterans settled on Indian reserve lands under section 39 of the Veterans' Land Act

		Estimates	Allotments	Expenditures
Grants.....	(28)	\$ 20,000	\$ 20,000	\$ 17,008

Under the above authority, an amount not exceeding \$2,320 may be granted by the Director, Veterans Land Act, to an Indian veteran who settles on Indian reserve lands, the said grant to be paid to the Minister of Indian Affairs and Northern Development, who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Indian Affairs and Northern Development.

Total Vote 45.....		\$ 130,000	\$ 130,000	\$ 93,723
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Reduction in Veterans' Land Act advances, Veterans' Land Act, c. 280, R.S., as amended	(28)	\$ 12,588
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The above charge represented the net amount of losses due to the resale prices of reverted properties being less than the outstanding debts on such properties. The offsetting credit was to Veterans' Land Act fund—see under the schedule, Other Loans and Investments, in volume I of this report. The loss to the federal government on the resale of reverted properties is partially offset by the consequent reduction of approximately \$1,815 in the re-establishment credits which would otherwise have been available to the veterans concerned.

Provision for reserve for conditional benefits, Veterans' Land Act, c. 280, R.S., as amended.....	(28)	\$ 4,032,781
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Sales of land and chattels are made to veterans at less than the cost to the Director, conditional upon the terms of the agreement of sale being fulfilled for a period of ten years.

In each of the ten years, one-tenth of the amount of conditional benefits included in sales to veterans is charged hereto and credited to Reserve for conditional benefits, Veterans' Land Act. As and when conditional benefits are earned, the amounts are charged thereto and credited to Veterans Land Act fund—see under the schedule, Other Loans and Investments, in volume I of this report.

Write-off of assets, Financial Administration Act, c. 116, R.S., as amended.....	(22)	\$ 60
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The above amount is an uncollectible debt of a purchaser from the Director, Veterans' Land Act and written off under the authority of the deletion of small debts regulations. The offsetting credit was to Veterans' Land Act fund—see under the schedule, Other Loans and Investments, in volume I of this report.

Returned soldiers insurance actuarial liability adjustment, Returned Soldiers Insurance Act, c. 54, 1920, as amended.....	(22)	\$ 378,130
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This amount represents an actuarial liability adjustment as at March 31, 1967, to the returned soldiers insurance fund—see under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

Veterans insurance actuarial liability adjustment, Veterans Insurance Act, c. 279, R.S., as amended.....	(22)	\$ 1,006,250
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This amount represents an actuarial liability adjustment as at March 31, 1967 to the veteran insurance fund—under the schedule, Annuity, Insurance and Pension Accounts, in volume I of this report.

Statement of Expenditures by Standard Objects

	Estimates 1967-68	Expenditures 1967-68	Expenditures 1966-67
(1) Civil salaries and wages.....	60,578,000	61,696,322	62,475,705
(2) Civilian allowances.....	225,200	221,159	287,908
(4) Professional and special services.....	18,720,201	16,691,341	15,385,288
(5) Travelling and removal expenses.....	987,000	973,684	938,993
(6) Freight, express and cartage.....	66,500	52,907	63,669
(7) Postage.....	164,900	163,619	163,735
(8) Telephones, telegrams and other communication services..	383,000	434,539	419,266
(9) Publication of departmental reports and other material....	22,000	18,797	26,636
(10) Exhibits, advertising, films, broadcasting and displays....	35,000	14,619	35,293
(11) Office stationery, supplies, equipment and furnishings....	687,400	748,683	533,433
(12) Materials and supplies.....	10,827,000	11,241,240	10,904,099
Buildings and works, including land—			
(13) Construction or acquisition.....	4,772,000	4,203,163	2,032,113
(14) Repairs and upkeep.....	1,095,800	1,031,609	1,007,602
(15) Rentals.....	69,400	62,232	
Equipment—			
(16) Construction or acquisition.....	1,271,500	1,598,508	977,330
(17) Repairs and upkeep.....	264,500	320,930	292,797
(19) Municipal or public utility services.....	545,500	552,763	612,102
(20) Contributions, grants, subsidies, etc., not included else- where.....	565,000	522,107	2,177,523
(21) Pensions, superannuation and other benefits.....	67,000	65,313	64,998
(22) All other expenditures (other than special categories)—			
Returned soldiers insurance and veterans insurance actuarial liability adjustment.....	1,384,380	1,384,380	1,243,076
Sundry.....	2,598,466	2,539,933	1,569,663
	<i>3,982,846</i>	<i>3,924,313</i>	<i>2,812,739</i>
SPECIAL CATEGORIES			
(27) Veterans disability pensions, etc.....	206,749,000	205,571,191	195,883,055
(28) Other payments to veterans and dependents—			
War veterans allowances.....	109,121,000	98,400,742	103,629,448
Assistance fund (war veterans allowances).....	6,600,000	6,432,345	5,867,068
Treatment and related allowances.....	2,815,000	2,710,912	2,519,860
Veterans benefits.....	2,580,000	2,464,012	929,991
Re-establishment credits.....	164,376	164,376	182,727
Provision for reserve for conditional benefits—Veterans’ Land Act.....	4,032,781	4,032,781	3,541,213
Sundry.....	479,900	437,075	486,674
	<i>125,793,057</i>	<i>114,642,243</i>	<i>117,156,981</i>
	437,871,804	424,751,282	414,251,270
(34) Less—Estimated savings and recoverable items.....	21,452,000	23,936,370	23,430,725
Total.....	<u>\$416,419,804</u>	<u>\$400,814,912</u>	<u>\$390,820,545</u>

Estimated Value of Major Services not Included
in this Department's Appropriations

	1967-68	1966-67
Accommodation—provided by the Department of Public Works.....	2,250,100	2,065,000
Accommodation—in this department's own buildings.....	8,011,800	7,000,100
Accounting and cheque issue services—Comptroller of the Treasury.....	3,935,800	3,261,300
Contributions to Superannuation Account—Treasury Board.....	4,367,300	3,165,800
Contributions to Canada pension plan account and Quebec pension plan account— Treasury Board.....	862,800	886,600

	1967-68	1966-67
Employee surgical-medical insurance premiums—Treasury Board.....	417,900	284,300
Employee compensation payments—Department of Labour.....	182,600	121,200
Carrying of franked mail—Post Office Department.....	56,600	57,800
	<u>\$ 20,084,900</u>	<u>\$ 16,842,100</u>

Payments of Damage Claims

Particulars and payee	Authority	Amount
Settlement of claims arising from a motor vehicle accident at Montreal on September 8, 1966, charged to Vote 1.		
Dale & Co Ltd.....	Justice ruling January 3, 1968	1,045
Agnes Christina Mittler.....	Justice ruling January 3, 1968	1,265
Sundry claims each under \$1,000 (21).....		4,266
		<u>\$ 6,576</u>

REVENUES

Comparative Summary

	1967-68	1966-67
Non-Tax Revenue—		
A Return on investments.....	12,989,305 52	10,590,738 92
B Privileges, licences and permits.....	21,493 42	36,744 36
C Proceeds from sales.....	96,575 72	7,164 11
D Refunds of previous years' expenditures.....	6,763,392 23	3,681,712 60
E Miscellaneous.....	106,759 92	169,484 28
Total.....	<u>\$19,977,526 81</u>	<u>\$14,485,844 27</u>

Details

Non-Tax Revenue—		
A Return on investments:		
Profit resulting from the manufacture of Remembrance Day poppies.....	6,553	
Interest on:		
Soldier settlement loans.....	33	
British family settlement.....	72	
Veterans' land act fund.....	12,982,648	12,989,306
B Privileges, licences and permits:		
Rent of veterans' land act properties.....	675	
Rates for water supplied by veterans' land act public utilities.....	20,818	21,493
C Proceeds from sales: Profits on certain veterans' land act sales.....		96,576
D Refunds of previous years' expenditures:		
Refunds and recoveries in respect of:		
Pensions.....	1,077,081	
War veterans allowances.....	1,006,246	
Treatment and other allowances.....	2,361,987	
Veterans benefits.....	63,908	
Re-establishment credits from veterans to qualify them for veterans' land act or for training benefits.....	2,220,248	
Repayment of student veterans' loans.....	3,146	
Departmental administration.....	15,477	
Miscellaneous (including soldier settlement and veterans' land act. \$13,381)	15,299	6,763,392

E Miscellaneous:		
Interest on student veterans' loans	1,561	
Receipt of compensation moneys received under the provisions of section 22 of the pension act	9,148	
Miscellaneous (including soldier settlement and veterans' land act, \$2,344) ..	96,051	
		106,760
Total		\$ 19,977,527

Certified correct.

E. A. CÔTÉ,

Deputy Minister of Veterans Affairs.

Comparative Statement of Accounts Receivable at March 31

	1968	1967
DEPARTMENT OF VETERANS AFFAIRS		
Current year—		
Collectible—		
Inter-departmental	3,517	2,775
Other	3,820,100	3,312,386
Uncollectible	12,545	39,126
	3,836,162	3,354,287
Previous years—		
Collectible—		
Inter-departmental	3,509	3,460
Other	2,534,259	2,583,136
Uncollectible	720,116	483,463
	3,257,884	3,070,059
	7,094,046	6,424,346
SOLDIER SETTLEMENT AND VETERANS LAND ACT		
Current year—		
Collectible—		
Inter-departmental		
Other		509
Previous years—		
Collectible—		
Inter-departmental		
Other	963	1,025
	963	1,534
	\$ 7,095,009	\$ 6,425,880

The following items in excess of \$1,000 representing overpayments of war veterans allowances were transferred uncollectible in the current year: W S Mastin \$3,480, M V Saul \$2,063.

During the year 54 items amounting to \$1,313 were deleted under authority of section 23 of the Financial Administration Act, c.116, R.S., as amended and 23 items amounting to \$53,250 were deleted under authority of Treasury Board Vote 7c.

Appendix 1
WORKING CAPITAL ADVANCE—HOSPITAL STORES ACCOUNT
Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES	
Inventory, at cost.....	\$ 2,125,609	Working capital advance.....	\$ 2,125,609

Statement of Working Capital Advance Account for the
year ended March 31, 1968

Balance, inventory, at beginning of year.....	\$ 1,911,228
Increase in inventory during the year.....	214,381
Net profit or loss (-) for the year (Exhibit A).....	
Balance, inventory, at end of year.....	2,125,609

NOTE.—This account commenced operation April 1, 1967. The debit balance in this account at any time not to exceed \$5,000,000.

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968

Sales.....	\$ 3,205,633
Cost of sales—	
Inventory at beginning of year.....	1,911,228
Costs incurred during the year.....	3,420,014
	5,331,242
Inventory at end of year.....	2,125,609
	3,205,633
Net profit or loss (-) for the year.....	nil

Appendix 2

WORKING CAPITAL ADVANCE—MANUFACTURE OF
REMEMBRANCE DAY POPPIES

Balance Sheet as at March 31, 1968

(with comparative figures as at March 31, 1967)

ASSETS			LIABILITIES		
	<u>1968</u>	<u>1967</u>		<u>1968</u>	<u>1967</u>
Inventory, at cost.....	\$ 222,793	\$ 201,437	Working capital advance....	\$ 222,793	\$ 201,437

Statement of Working Capital Advance Account for the
year ended March 31, 1968

(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Balance, inventory, at beginning of year.....	\$ 201,437	\$ 177,062
Increase in inventory during the year.....	21,356	24,375
Net profit or loss (-) for the year (Exhibit A).....	6,552	1,412
	<u>229,345</u>	<u>202,849</u>
Net profit credited to non-tax revenue.....	6,552	1,412
Balance, inventory, at end of year.....	<u>222,793</u>	<u>201,437</u>

NOTE.—The debit balance in this account at any time not to exceed \$450,000 (\$400,000 in 1967).

EXHIBIT A

Statement of Profit and Loss for the year ended March 31, 1968

(with comparative figures for the preceding year)

	<u>1968</u>	<u>1967</u>
Sales.....	\$ 417,101	\$ 368,861
Cost of sales—		
Inventory at beginning of year.....	201,437	177,062
Costs incurred during the year.....	431,905	391,824
	<u>633,342</u>	<u>568,886</u>
Inventory at end of year.....	<u>222,793</u>	<u>201,437</u>
	<u>410,549</u>	<u>367,449</u>
Net profit or loss (-) for the year.....	<u>6,552</u>	<u>1,412</u>

Appendix 3

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES
TABLE OF ALLOWANCES FOR THE YEAR ENDED MARCH 31, 1968

SCHEDULE A

I		II	III
Class of Recipient		Monthly Rate	Maximum total annual income (income including allowance)
1. (a) Unmarried veteran without child or not residing with child	}	\$105	\$1,740
(b) Widow without child or not residing with child			
(c) Widower without child or not residing with child			
(d) Married veteran not residing with spouse, and without child or not residing with child			
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act		105	1,860
2. Married veteran residing with spouse		175	2,940 total for veteran and spouse
3. (a) Unmarried veteran residing with child	}	175	2,940
(b) Widow residing with child			
(c) Widower residing with child			
(d) Married veteran not residing with spouse and residing with child . . .			
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act		175	3,060
4. (a) Married veteran residing with spouse who is blind within the meaning of the Blind Persons Act	}	175	3,060 total for veteran and spouse
(b) Married veteran who is blind within the meaning of the Blind Persons Act and residing with spouse			
5. One orphan		60	1,008
6. Two orphans of one veteran		105 total for the two orphans	1,608 total for the two orphans
7. Three or more orphans of one veteran		141 total for the three or more orphans	2,016 total for the three or more orphans

Appendix 4

PENSIONS FOR DISABILITIES AND DEATH
SCALE OF PENSIONS AS AT MARCH 31, 1968SCHEDULE A
SCALE OF PENSIONS FOR DISABILITIES
PERCENTAGE OF DISABILITY—CLASS AND ANNUAL RATE OF PENSION

Class Range Percentage	1 98-100 100	2 93-97 95	3 88-92 90	4 83-87 85	5 78-82 80
	\$	\$	\$	\$	\$
All Ranks and Ratings.....	3,180 00	3,021 00	2,862 00	2,703 00	2,544 00
Additional pension for married members of the forces.....	876 00	832 20	788 40	744 60	700 80
Additional pension for children—					
One child.....	408 00	387 60	367 20	346 80	326 40
Two children.....	720 00	684 00	648 00	612 00	576 00
Each additional child an additional.....	240 00	228 00	216 00	204 00	192 00
Class Range Percentage	6 73-77 75	7 68-72 70	8 63-67 65	9 58-62 60	10 53-57 55
	\$	\$	\$	\$	\$
All Ranks and Ratings.....	2,385 00	2,226 00	2,067 00	1,908 00	1,749 00
Additional pension for married members of the forces.....	657 00	613 20	569 40	525 60	481 80
Additional pension for children—					
One child.....	306 00	285 60	265 20	244 80	224 40
Two children.....	540 00	504 00	468 00	432 00	396 00
Each additional child an additional.....	180 00	168 00	156 00	144 00	132 00
Class Range Percentage	11 48-52 50	12 43-47 45	13 38-42 40	14 33-37 35	15 28-32 30
	\$	\$	\$	\$	\$
All Ranks and Ratings.....	1,590 00	1,431 00	1,272 00	1,113 00	954 00
Additional pension for married members of the forces.....	438 00	394 20	350 40	306 60	262 80
Additional pension for children—					
One child.....	204 00	183 60	163 20	142 80	122 40
Two children.....	360 00	324 00	288 00	252 00	216 00
Each additional child an additional.....	120 00	108 00	96 00	84 00	72 00
Class Range Percentage	16 23-27 25	17 18-22 20	18 13-17 15	19 8-12 10	20 5-7 5
	\$	\$	\$	\$	\$
All Ranks and Ratings.....	795 00	636 00	477 00	318 00	159 00
Additional pension for married members of the forces.....	219 00	175 20	131 40	87 60	43 80
Additional pension for children—					
One child.....	102 00	81 60	61 20	40 80	20 40
Two children.....	180 00	144 00	108 00	72 00	36 00
Each additional child an additional.....	60 00	48 00	36 00	24 00	12 00

Class 21—Disabilities below 5 per cent—All ranks—A final payment not exceeding \$344.

SCHEDULE B
SCALE OF PENSIONS FOR DEATH

Rank or Rating of Member of Forces	Rate per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	\$	\$	\$	\$
Captain (Naval), Colonel (Army), Group Captain (Air), Colonel (Canadian Forces), and all ranks and ratings below.....	2,400 00	1,632 00*		
Commodore and higher ranks (Naval), Brigadier, Brigadier-General and higher ranks (Army), Air Commodore and higher ranks (Air), Brigadier-General and higher ranks (Canadian Forces)....	2,400 00	2,160 00*		
Pension for children or dependent brothers or sisters for above ranks—				
One child.....			408 00*	816 00*
Two children.....			720 00*	1,440 00*
Each additional child an additional.....			240 00*	480 00*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Appendix 5
VETERANS' LAND ACT FUND

Transactions during the fiscal year ended March 31, 1968

	Dr.	Cr.
Balance, March 31, 1967.....	333,857,362	
Repayment of principal.....		27,097,735
Legislative reduction (Stat.) in sale prices.....		12,588
Write-off of uncollectible debts under Financial Administration Act, Section 23, Chapter 116, R.S., as amended.....		66
Credit represented by previous years' cheques cancelled in the current year.....		52,839
Conditional benefits earned.....		3,199,862
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians.....	94,629,846	
Stock and equipment purchased in current fiscal year and sold to veterans.....	3,224,918	
Properties purchased for future settlement, including general construction.....	616,133	
Refunds of surplus to veterans (Stat. Sec. 21).....	4,265,720*	
Balance March 31, 1968.....		406,230,889
	<u>\$436,593,979</u>	<u>\$436,593,979</u>

*The Veterans' Land Act, c.280, R.S., as amended, provides for the refunds to veterans of surpluses resulting from sales of properties over the amount owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item Repayment of principal.

Appendix 6

BRITISH FAMILY SETTLEMENT

Transactions during the fiscal year ended March 31, 1968

	<u>Dr.</u>	<u>Cr.</u>
Balance March 31, 1967.....	699	
Repayment of principal.....		206
Balance March 31, 1968.....		493
	<u>\$ 699</u>	<u>\$ 699</u>

Appendix 7

SOLDIER LAND SETTLEMENT LOANS

Transactions during the fiscal year ended March 31, 1968

	<u>Dr.</u>	<u>Cr.</u>
Balance March 31, 1967.....	6,331	
Repayment of principal.....		98
Balance March 31, 1968.....		6,233
	<u>\$ 6,331</u>	<u>\$ 6,331</u>

1967-68

PUBLIC ACCOUNTS

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STATEMENTS AS REQUIRED BY THE
FINANCIAL ADMINISTRATION ACT

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. 116, R.S., as amended

SECTION 22 (8)

**Each remission of a tax, fee or penalty of \$1,000 or more
granted by the Governor in Council**

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE

Remissions of customs and excise duties and taxes (exclusive of those for the benefit of non-profit institutions, government departments and Crown corporations) where the total remitted was \$1,000 or over:

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.

Abbey Electronics Ltd Toronto.....	9,344
Aircraft Appliances & Equipment Ltd Rexdale Ont.....	18,067
Atlas Polar Co Ltd Toronto.....	16,489
Aviation Electric Ltd Montreal.....	1,175
Bristol Aerospace Ltd Winnipeg.....	21,685
Calmor Electronics Ltd Montreal.....	1,167
Canada Iron Foundries Ltd Montreal.....	7,926
Canadair Ltd Montreal.....	166,073
Canadian General Electric Co Ltd Toronto.....	218,957
Canadian Marconi Co Montreal.....	290,211
Canadian Pacific Airlines Ltd Vancouver.....	472,187
Canadian Westinghouse Co Ltd Hamilton Ont.....	3,279
Cesco Electronics Ltd Montreal.....	9,587
Chance Co Ltd A B Scarborough Ont.....	1,099
Edo (Canada) Ltd Cornwall Ont.....	56,620
Garrett Manufacturing Ltd Toronto.....	16,139
Harvey Hubbel of Canada Ltd Ajax Ont.....	1,608
I T E Circuit Breaker (Canada) Ltd Port Credit Ont.....	4,706
Nordair Ltd Montreal.....	3,188
Preleo Electronics Co Ltd Montreal.....	4,253
Radio Engineering Products Ltd Montreal.....	348,488
Raytheon Canada Ltd Waterloo Ont.....	10,663
Varian Associates of Canada Georgetown Ont.....	16,797
	1,699,708

Remission of taxes imposed under the Excise Tax Act in cases where, on the basis of expert opinion, it is considered that litigation would not be expedient.

Austin and Sons J Kinmount Ont.....	1,066
Austin and Sons Limited J Kinmount Ont.....	1,557
Babiuk Ltd Maurice Toronto.....	1,497
Beaton John A Glencoe Mills N S.....	1,172
Bedard and Donaldson Ltee Breakeyville Que.....	2,109
Belanger Lumber Co Ltd Oscar Halifax.....	1,826
Bridgewater Lumber Company Limited Bridgewater N S.....	2,875
Canada Dry Ltd Toronto.....	17,087
Carnarvon Lumber Limited Toronto.....	4,504
Chappells Ltd Sydney N S.....	3,405
Collie & Sons Ltd John J New Glasgow N S.....	2,801
Columbia Lumber Ltd Toronto.....	9,977
Cross Canada Lumber Company Limited Mimico Ont.....	2,872
D E M Manufacturing Co Montreal.....	2,815

Dartmouth Woodworkers and Builders Supplies Limited Halifax.....	1,721
Disraeli Lumber and Supply Ltd Disraeli Que.....	1,970
Dubeau Freres St Norbert Que.....	1,322
Eastern Wood Products Co Ltd St Anthony N B.....	3,713
Edmundston Lumber Co Ltd Edmundston N B.....	1,355
Elmsdale Lumber Co Ltd Halifax.....	10,890
Etter and Sons Limited F S Newport N S.....	4,846
Fleury Emile St Malachie Station Que.....	1,227
Forest and Fils Ltée Ubald La Visitation Que.....	18,892
Frenette Michel Portneuf Station Que.....	2,979
Gill and Sons Ltd H S Noskiwaaksis N B.....	6,645
Giroux Ltée J E C Victoriaville Que.....	3,338
Harrison and Sons Ltd C Ernest Halfway River N S.....	1,550
Hartt Lumber Co Ltd The Lancaster N B.....	2,196
Henzell Lumber Dealer Paul Fort Garry Man.....	1,003
Industries Mont-Blanc Ltée Les L'Assomption Que.....	4,175
Jolette Ltée Emile Lorrainville Que.....	1,856
Kool Ray Ltd St Leonard Que.....	2,452
La Broquerie Lumber Yard La Broquerie Man.....	1,071
Lady D'Or (Quebec) Ltd Montreal.....	5,937
Lapierre Lumber Co Timmins Ont } Lapierre Lumber Ltd Timmins Ont }	3,950
McLare Bros Limited Halifax.....	2,968
McMaster and Sons Ltd E R Kingston N S.....	1,113
Mid-West Lumber Co (Alberta) Ltd Edmonton.....	2,799
Monarch Lithographing and Advertising Ltd Hamilton Ont.....	3,962
Monette Eugene Val David Que.....	1,749
Morneau Inc Jos Charlesbourg Que.....	4,548
Musquodoboit Lumber Limited Middle Musquodoboit N S.....	1,035
Nadeau and Sons Ltd Charles H Port Daniel Station Que.....	1,102
National Window Co Ltd Montreal.....	44,487
Nelson Lumber Co Ltd Edmonton.....	35,930
Nordmende Quebec Ltée Montreal.....	16,570
Northcoast Forest Products Ltd North Burnaby B C.....	4,946
Nu-Way Pak Co Ltd Pointe Claire Que.....	17,221
Parquet Flooring Company Limited Hamilton Ont.....	3,370
Penner and Sons Limited A K Blumenort Man.....	1,431
Plancher Beauceville Flooring Inc Beauce Que.....	5,871
Prendiville Sawmills Ltd Flin Flon Man.....	1,825
Produits "Pere Dominique" Enrg St Catharines Ont.....	5,163
Rapid Lumber and Manufacturing Inc Laval des Rapides Que.....	3,400
Riopel Inc Jean St Theodore de Chertsey Que.....	3,624
Saint John Shipbuilding and Dry Dock Co Ltd Saint John N B.....	290,205
South Bay Lumber Co Ltd Gaspé Que.....	4,912
Spruce Products Ltd Winnipeg.....	2,484
Stagecraft Toronto.....	2,596
Stewart Sportswear J Toronto.....	1,191
Sun Publishing Co Ltd Edmonton.....	12,467
Supreme Laces Inc Montreal.....	1,430
Thompsons-Melita Melita Man.....	1,177
Trottier Welding Body Enrg Cap-de-la-Madeleine Que.....	2,045
Ville Emard Ornamental Iron Works Reg'd Montreal.....	1,229
XL Explosives Ltd Hawkesbury Ont.....	4,106
Zinser Herbert Zinser Handcrafts West Hill Ont.....	1,858

627,465

Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ships' stores.

BP Canada Ltd Montreal (3).....	117,983
British American Oil Co Ltd Toronto (3).....	94,505
Imperial Oil Ltd Toronto (3).....	621,970
Irving Oil Co Ltd Saint John N B (3).....	125,829
Liquifuels Ltd Toronto (3).....	10,053
Metro Liquid Carriers Ltd Montreal.....	1,303
Nepco Petroleum Ltd Sydney N S.....	1,064
St Catharines Fuel Oils Ltd St Catharines Ont (3).....	44,369
Shell Canada Ltd Toronto (3).....	301,044

Standard Oil Co of B C Ltd Vancouver (3).....	6,009
Texaco Canada Ltd Toronto (3).....	39,599
Universal Terminals Ltd Cornwall Ont.....	1,934
	<i>1,365,662</i>

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment.

Beaupre Distillery Ltd Beaupre Que.....	2,029
Calgary Brewing and Malting Co Ltd Calgary Alta (2).....	1,563
Calvert of Canada Ltd Amherstburg Ont (2).....	4,682
Distillers Corporation Ltd La Salle Que.....	2,273
Dow Brewery Ltd Montreal (2).....	6,210
Labatt's Ontario Breweries Ltd London Ont.....	4,884
Molson's Brewery (Ontario) Ltd Toronto (3).....	1,618
Molson's Brewery (Quebec) Ltd Montreal.....	1,087
Quebec Liquor Board Montreal and Quebec.....	8,682
Seagram and Sons Ltd Joseph E Waterloo Ont.....	4,182
	<i>37,210</i>

Remission of duties and taxes on locomotives imported temporarily for the movement of export grain shipments to the Atlantic seaboard before July 31, 1968.

Canadian National Railways.....	940,553
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Remissions of duties and taxes on locomotives imported temporarily for use in domestic service as an incidental operation to the normal international service before July 31, 1968.

Canadian National Railways.....	1,270,974
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Remissions of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and one railway car, for each month or portion thereof they remained in Canada.

Bedford Institute of Oceanography.....	6,417
Canadian Westinghouse Company Limited.....	73,627
Champlain Dredge Co Ltd.....	13,477
Geophysical Services Inc.....	179,659
Golden Eagle Refining Co of Canada Ltd.....	588,988
Hudson Bay Oil and Gas Co Ltd.....	180,847
Imperial Oil Ltd.....	519,625
Kiwanis Club.....	17,350
McAllister-Pyke Salvage Ltd.....	165,454
Pentzien Inc.....	35,651
Province of Ontario—Department of Highways.....	6,783
Shipping Limited.....	867,709
	<i>2,655,587</i>

Remission on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies.

Canadian National Railways.....	97,639
Canadian Pacific Railway.....	17,005
Chesapeake and Ohio Railway.....	59,628
Great Northern Railway.....	78,762
Napierville Junction Railway.....	44,760
New York Central System.....	40,493
Ontario Northland Railway.....	15,209
	<i>353,496</i>

To amend reporting in 1966-67 Public Accounts:

	<u>Reported in 1966-67</u>	<u>Should have been</u>
	\$	\$
Great Northern Railway.....	207,391	206,436
New York Central System.....	62,818	61,417
Napierville Junction Railway.....	19,379	19,374
Quebec, North Shore and Labrador.....	160,869	151,326

Remission of customs duties in respect of motor vehicles and motor vehicle parts for use as original equipment for motor vehicles under specific conditions.

American Motors (Canada) Ltd Brampton Ont.....	12,349
Ford Motor Company of Canada Ltd Oakville Ont.....	20,036
Studebaker of Canada Ltd Hamilton Ont.....	413,045
	445,430

Remission of customs duty and sales tax in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles.

Canadian Motor Industries Ltd Scarborough Ont.....	3,763	
FWD Corporation (Canada) Ltd Kitchener Ont.....	4,437	
General Investment Corporation of Quebec.....	}	112,554
Societe de Montage Automobile Inc St Bruno Que.....		
Kaiser Jeep of Canada Ltd Windsor Ont.....	631,475	
Mack Trucks Manufacturing Co of Canada Ltd Montreal.....	1,426,041	
Welles Corporation Limited Windsor Ont.....	1,088	
		2,179,358

Remission of duties and taxes on obsolete or surplus goods destroyed at the expense of the owner under customs supervision.

Ace News Company Inc New York NY USA.....	6,471
Butterick Company Inc The Toronto.....	5,811
Canadian Schenley Distillers Limited Valleyfield Que.....	3,200
Dominion Rubber Company Limited Kitchener Ont.....	1,199
Ferranti Electronics Division of Ferranti-Packard Electric Limited Toronto.....	2,185
Frigidaire Products of Canada Limited Scarborough Ont.....	1,183
International Business Machines Co Limited Don Mills Ont.....	8,094
Langley Harris and Co Ltd Toronto.....	1,239
Mattel Canada Limited Toronto.....	1,310
McCall Corporation Toronto.....	8,736
McKinnon Industries Limited St Catharines Ont.....	2,017
	41,445

Remission of sales tax imposed under the Excise Tax Act on goods entitled to drawback under Customs Tariff item 97052-1.

Allen Industries Canada Ltd Hamilton Ont.....	9,760
Budd Automotive Co of Canada Ltd Kitchener Ont.....	5,177
Canadian Acme Screw and Gear Ltd Toronto.....	2,905
Canadian Motor Lamp Co Ltd Windsor Ont.....	1,091
Canadian Timken Ltd St Thomas Ont.....	5,641
Chrysler Canada Ltd Windsor Ont.....	8,517
Coulter Manufacturing Ltd Oshawa Ont.....	1,024
Duplate Canada Ltd Toronto.....	1,391
Eaton Precision Products Canada Ltd Wallaceburg Ont.....	7,496
Ensate Ltd Windsor Ont.....	3,235
Essex Wire Corporation Ltd St Thomas Ont.....	3,419
Firestone Tire and Rubber Co of Canada Ltd Hamilton Ont.....	16,345
Ford Motor Company of Canada Ltd Oakville Ont.....	23,778
Gabriel of Canada Ltd Toronto.....	2,584
General Motors of Canada Ltd Oshawa Ont.....	18,402
Goodrich B F Canada Ltd Kitchener Ont.....	1,089
Goodyear Tire and Rubber Co of Canada Ltd Toronto.....	16,764
Hayes Steel Products Ltd Thorold Ont.....	15,774
Hudson Bay Die Castings Ltd Brampton Ont.....	5,130
Ingersoll Machine and Tool Co Ltd Ingersoll Ont.....	1,110
Kelsey Wheel Co Ltd Windsor Ont.....	8,315
Mansfield Denman General Ltd Barrie Ont.....	2,837
McKinnon Industries Ltd St Catharines Ont.....	64,674
Motor Wheel Corporation of Canada Ltd Chatham Ont.....	1,735
North American Plastics Co Ltd Wallaceburg Ont.....	11,940
Perfect Circle Co Ltd Don Mills Ont.....	1,413
Pilkington Brothers Canada Ltd Scarborough Ont.....	8,678
Plasticast Ltd Windsor Ont.....	11,201
Reflex Corporation of Canada Ltd Amherstburg Ont.....	1,132
Rockwell Standard Corporation of Canada Ltd Tilbury Ont.....	3,061

S K D Manufacturing Co Ltd Amherstburg Ont.....	2,729
Thompson Products Ltd St Catharines Ont.....	8,267
Uniroyal (1966) Ltd Kitchener Ont.....	2,321

278,935

Remissions of customs duties and excise taxes payable on articles imported in excess of a pro-rated amount assessed for each month such imported articles remain in Canada.

AM Tile-Signal Ltd.....	1,593
AMF Canada Ltd.....	1,169
AMF Tuboscope Inc.....	2,009
Abbott Mills.....	2,567
Acco Canadian Company Limited.....	1,440
Accurate Mould Company Limited.....	1,068
Ackhurst-U'BJ Machinery Ltd.....	1,807
Acmetrack Ltd.....	7,373
Admiral Equipment Corporation.....	1,502
Advance Floor Machine Company Canada Limited.....	1,144
Advertel Productions Limited.....	7,877
Aeromotive Engineering Products Ltd.....	6,478
Agrospray Chemicals Ltd.....	5,106
Ahearn & Soper Co Ltd.....	3,550
Air Canada.....	1,789
Air-King Limited.....	13,802
Air Products & Chemicals Inc.....	1,910
Alberta Natural Gas Co.....	7,036
Alberta, Province of	
Department of Lands and Forests Fish & Game Branch.....	1,456
Alcan Aluminium Limited Inc.....	3,880
Algy Gale Co.....	1,426
Alimak Aviation.....	20,415
Allan Crawford Associates Ltd.....	28,110
Allan King Associates Limited.....	1,277
Allen Co Inc.....	1,766
Allied Chemical Canada Ltd.....	1,857
Allis Chalmers Rumely Ltd.....	7,147
Alpine Helicopters Limited.....	10,336
Aluminum Laboratories Ltd.....	1,439
Amac Equipment Limited.....	2,275
American Broadcasting Company.....	3,859
American Contract Bridge League Inc.....	7,858
American Motors Corporation.....	1,334
American Smelting & Refining Company (Canadian Exploration Division).....	3,615
American Universal Sales Corporation.....	12,890
Ametek Inc.....	18,769
Ametek Testing Equipment.....	3,818
Ampak Ltd.....	3,809
Ampex of Canada Ltd.....	7,109
Anaconda American Brass Limited.....	1,143
Anson Forstner Company.....	5,234
Apel Electronic Sales Ltd.....	1,343
Applied Electronics Ltd.....	3,474
Armstrong Cork Canada Limited.....	2,648
Armstrong Machine Works.....	3,977
Arnoldware-Rogers (Canada) Limited.....	4,896
Arrow-Case Manufacturing Co Ltd.....	2,079
Arrow-Hart & Hegeman (Canada) Limited.....	18,315
Arrow Plastics Ltd.....	1,130
Ash Temple Co Ltd.....	1,067
Atlantic Aviation of Canada Ltd.....	14,969
Atlantic Helicopters Co Ltd.....	6,156
Atlas Alloys.....	2,515
Aurora Plastics of Canada Ltd.....	121,299
Automatic Radio of Canada Ltd.....	20,168
Aviation Electric Pacific Limited.....	1,500
B C Telephone Co Ltd.....	1,413
B & K Roller Die Co.....	6,606
BRH Associates Limited.....	3,564
B & W Lighting Co.....	1,059

Babcock-Wilcox & Goldie-McCulloch Limited.....	3,353
Balloon Transport Ltd.....	28,436
Banister Construction 1963 Ltd.....	22,624
Barber Die Casting Co Limited.....	8,450
Bathurst Containers Limited.....	1,913
Baxter E L Limited.....	4,092
Bay Concrete Products Ltd.....	16,116
Beaver Glass Hulls Ltd.....	1,479
Beekford Lithographers Ltd.....	3,619
Beckman Instruments Inc.....	32,757
Becton Dickinson & Co Canada Ltd.....	1,847
Bedford Plastic Co Ltd.....	1,120
Beehoo Engineering Ltd.....	5,136
Bell Equipment Corporation.....	29,921
Bell Helicopter Co.....	1,739
Bell Telephone Company of Canada The.....	35,543
Bellows-Valvair Ltd.....	3,083
Beloit Corporation.....	2,193
Beloit International Ltd.....	1,578
Beloit Sorel Limited.....	2,346
Beloit Woodlands.....	5,799
Beneke Industries Ltd.....	7,951
Benner-Nowman Inc.....	1,784
Bennett Limited.....	2,484
Bestpipe Limited.....	3,265
Bingham Pump Company Limited.....	13,971
Blackstone Industrial Products Ltd.....	42,304
Blaines Plastics Company Limited.....	17,313
Blue Steamship Company.....	72,900
Borden Chemical Company (Canada) Limited.....	129,450
Bow Plastics Ltd.....	2,569
British American Oil Company Limited.....	1,899
British High Commission.....	19,108
Brown Boveri (Canada) Limited.....	1,381
Brown & Root Limited.....	1,193
Budd Automotive Co of Canada Ltd.....	10,708
Bullock Wings & Rotors Limited.....	57,618
Burgess-Manning Co.....	2,292
Burke Concrete Accessories Ltd.....	2,774
CAE Industries Ltd.....	3,326
CAE Machinery Ltd.....	2,393
C B C Radio Canada.....	7,222
C F B Shearwater.....	2,257
CFCF-TV.....	4,926
CHCH-TV.....	24,928
CKCO-TV.....	20,493
C-O-Two Fire Equipment of Canada Limited.....	1,020
Caldwell A/V Equipment Ltd.....	4,299
Calgary Power Ltd.....	1,362
Calvert Eastern Drilling Co.....	3,433
Government of Canada—	
Department of Forestry & Rural Development.....	1,618
Department of National Defence.....	1,132
Canada Illinois Tools Limited.....	2,971
Canada Iron Foundries Limited.....	11,802
Canadair Limited.....	4,936
Canadian Aero Services Ltd.....	13,662
Canadian Bechtel Limited.....	9,186
Canadian Celanese Limited.....	1,291
Canadian-Duff Norton Company Limited.....	1,648
Canadian Filters Limited.....	11,613
Canadian General Electric Company Limited.....	645,080
Canadian Ingersoll-Rand Co Limited.....	3,430
Canadian International Paper Co.....	2,374
Canadian Johns-Manville Co Limited.....	1,478
Canadian Kellogg Co Ltd.....	1,938
Canadian Keyes Fibre Co Limited.....	6,458
Canadian Kodak Sales Limited.....	11,852

Canadian Linotype.....	1,226
Canadian Liquid Air Ltd.....	1,458
Canadian Marconi Company.....	12,157
Canadian Motor Lamp Company Limited.....	14,386
Canadian Motorola Electronics Company.....	10,264
Canadian National Railways.....	24,947
Canadian Overseas Telecommunication Corporation.....	5,887
Canadian Opera Co.....	1,109
Canadian Petrofina Limited.....	1,226
Canadian Pittsburgh Industries Limited.....	14,384
Canadian Racer Drivers' Association of Canada.....	3,242
Canadian Seafoods NB Ltd.....	1,374
Canadian Schenley Distilleries Ltd.....	9,185
Canadian Thermos Products Limited.....	18,385
Canadian Totalisator Co Ltd.....	4,084
Canadian Voting Machine.....	8,065
Canadian Westinghouse Co Limited.....	14,171
Canplas Industries Limited.....	72,711
Cardinal Petroleum Corporation.....	1,821
Carling Breweries Limited The.....	7,694
Carzol Plastics Corporation.....	4,756
Case J I Co.....	1,396
Cathmar Developments Ltd.....	1,093
Cegelec of Canada Ltd.....	1,732
Central Canada Exhibition Association.....	5,403
Central Ontario Television Limited.....	2,632
Century Lighting of Canada.....	1,192
Champion Spark Plug Co of Canada Limited.....	10,495
Chapman Chemical Company Forestry Division.....	3,992
Chemstrand Overseas.....	3,629
Chesapeake & Ohio Railway.....	5,504
Chicago Metallic Western Hemisphere Ltd.....	16,234
Chrysler Canada Outboard Limited.....	1,262
Chrysler Corporation of Canada Limited.....	20,275
Clark Compressor Co Ltd.....	5,366
Clark Equipment Canada Ltd.....	1,191
Clary Datacomp of Canada.....	2,833
Clemco Clementina Ltd.....	1,018
Clifton Precision Products.....	2,802
Cole Steel International Limited.....	21,822
Collins Radio Company of Canada Limited.....	5,165
Cominco Ltd.....	5,898
Commander Aviation Ltd.....	41,396
Computing Devices of Canada Ltd.....	9,401
Concrete Pipe Limited.....	5,013
Construction Products Inc.....	1,632
Contractors Machinery & Equipment.....	1,966
Control Data Canada Limited.....	1,355
Cooper-Bessemer of Canada Ltd.....	28,299
Corning Glass Works of Canada Ltd.....	8,922
Corrosion Service Co Ltd.....	4,322
Coulter Electronic Sales Co.....	6,753
Crane Canada Limited.....	2,361
Crescent Cheese Co.....	1,430
Crothers Geo W Ltd.....	13,370
Crown Zellerbach Canada Limited.....	10,613
Cutler-Hammer Canada Limited.....	1,175
Cyanamid of Canada Limited.....	2,692
Daisy Manufacturing Co of Canada Ltd.....	18,703
Datagraphics Ltd.....	5,654
Davis G W (Canada) Ltd.....	13,348
Davidson Rubber Company Incorporated.....	15,683
Daymond Company Limited.....	2,975
Decca Radar Canada Ltd.....	1,461
De Laval Limited.....	2,179
De Laval Turbine Canada Limited.....	2,271
Deluxe Topper Canada Ltd.....	7,190
Digital Equipment of Canada Limited.....	20,048

Ditto of Canada Ltd.	3,102
Dixon Pencil Company.	1,546
Dominion Comb & Novelty Co The.	1,241
Dominion Engineering Works Limited.	3,161
Dominion Forge Company.	28,245
Dominion Helicopters Limited.	4,309
Donn Products (Canada) Limited.	35,128
Do-Ray Lamp of Canada Ltd.	4,559
Dow Chemical of Canada Limited.	6,155
Du Pont of Canada Limited.	5,282
Eagle Toys Limited.	3,093
East Asiatic Co of Canada Ltd.	1,113
Eastern Airlines Inc.	13,275
Eastern Railway Supplies (Canada) Ltd.	3,726
Eaton Yale & Towne Inc.	2,133
Eddy M B Company The.	22,065
Edwards of Canada Limited.	19,715
Eimco Process of Canada Ltd.	1,158
Ekco Products Co (Canada) Ltd.	55,544
Eldon Industries of Canada Limited.	6,273
Electrohome Ltd.	2,561
Electronic Marketing Co of Canada.	1,756
Electro of Canada Ltd.	10,008
Electro Porcelain Limited.	8,448
Endako Mines Ltd (NPL).	1,059
Ensate Ltd.	2,708
Esco Limited.	11,860
Evangelist James McKeegan Faith Crusades.	2,060
Evans Rule Manufacturing Co.	6,144
Ex-Cell-O Corporation of Canada Limited.	2,093
Excelsior Steel Polishing Co.	3,146
Fahralloy-Wisconsin Limited.	1,442
Farmer Matthew W.	1,529
Farmin Electric.	2,497
Fauteux Building Supplies Ltd.	2,208
Federated Metals.	1,966
Field Aviation Company Limited.	13,647
Finning Tractor & Equipment Co Ltd.	3,301
Firestone Tire & Rubber Company of Canada Limited.	5,998
Fisher & Porter (Canada) Limited.	7,430
Fisher-Price Toys (Canada) Limited.	40,386
Fishery Products Limited.	1,105
Fleet Manufacturing Limited.	2,603
Flintkote Company of Canada Limited The.	2,301
Fluor Canada Ltd.	4,867
Fluor Corporation of Canada Ltd.	33,239
Ford Motor Company of Canada Limited.	34,063
Forest Products Laboratory.	1,494
Formold Plastics of Canada Ltd.	15,246
Forney R H.	2,270
Foxboro Company Limited The.	1,681
Fram Canada Limited.	2,353
Franklin Manufacturing Company (Canada) Limited.	94,295
Fuller Brush Co Limited.	7,076
Futurmill (Canada) Limited.	1,190
Galt Metal Industries Ltd.	17,947
Garland Commercial Ranges Limited.	1,271
Garrett Manufacturing Limited.	5,224
Gates Rubber of Canada Ltd.	17,317
General Controls Company (Canadian) Limited.	7,901
General Mills Cereals Ltd.	2,233
General Motors Diesel Limited.	83,284
General Motors of Canada Limited.	191,228
General Motors Trim Limited.	11,221
General Plastic Company Limited.	11,245
General Radio Co Ltd.	1,025
General Refractories Company of Canada Ltd.	2,950
General Steel Wares Limited.	11,282

General Time Canada Limited.....	5,635
Geo Space Canada Limited.....	1,519
Geophysical Service Inc.....	179,659
Gil Ed Corporation.....	1,987
Goliad Ltd.....	6,512
Goodrich B F Canada Limited.....	8,970
Goodyear Tire & Rubber Co of Canada Limited The.....	71,947
Gorski Bulk Transport.....	2,619
Grace Plastics Ltd.....	2,256
Graham Billy Centennial Crusade.....	1,985
Great Northern Railway.....	2,748
Green Giant of Canada Limited.....	4,824
Hall Lamp Company of Canada Ltd.....	1,373
Hanson D.....	1,538
Hanson Dr S & Associates.....	2,901
Hardy Alfred E.....	1,232
Hassenfeld Bros of Canada Ltd.....	9,431
Hatch & Company Limited.....	20,496
Haugen Laverne.....	1,013
Hayes-Dana Ltd.....	1,333
Heath Survey Consultants Canada Ltd.....	1,332
Hercules Canada Limited.....	4,251
Hewlett Packard of Canada Limited.....	41,607
Hicks & Lawrence Ltd.....	6,709
Higgins Wm & Sons.....	28,482
Hivoltronics Corporation.....	1,586
Hoke Controls Ltd.....	3,135
Holophane Co Limited The.....	18,754
Holt Renfrew & Co Ltd.....	1,050
Honeywell Controls Limited.....	13,186
Honkin Francis & Co Ltd.....	4,022
Hooker Chemicals Limited.....	1,499
Hoover Co Limited The.....	9,765
Hotwork Inc.....	11,484
Houdaille Machine Tool of Canada.....	6,562
Houston Testing Corporation.....	3,093
Huggard Equipment Co Ltd.....	1,685
Hughes Aircraft Co.....	1,243
Hyland Radio Television Ltd CJIC-TV.....	1,683
I D I Electric (Canada) Ltd.....	8,388
I M Products.....	1,429
Ideal Builders Hardware Corporation.....	1,619
Ideal Toy Co of Canada Ltd.....	9,406
Imperial Oil Limited.....	10,483
Indiana Steel Products Company of Canada Limited The.....	3,053
Industrial Minerals of Canada Ltd.....	1,360
Ingraham Clock Co The.....	1,174
Instronics Ltd.....	5,645
Instrumentation Laboratory Products Canada Ltd.....	2,367
International Association of Allergology.....	11,797
International Business Machines Co Limited.....	30,173
International Games of Canada Ltd.....	1,426
International Good Music Inc.....	3,775
International Harvester Co of Canada Limited.....	9,802
International Machinery Co Ltd.....	3,002
International Nickel Company of Canada Limited The.....	1,878
International Tools Limited.....	1,111
Ireco Chemicals Co Ltd.....	2,673
Irwin Specialties Ltd.....	8,964
ITEK Business Products.....	4,424
J E M Manufacturing Co.....	9,498
J & J Music Centre.....	1,945
Jacuzzi Universal (Canada) Ltd.....	10,558
James Metal Finishing Ltd.....	5,698
Janisse Brothers Funeral Home.....	3,733
Jasper Blackburn Corporation.....	8,395
Jay Plastic Co Ltd.....	30,285

Johnson Controls Ltd.....	7,693
Just Equipment & Supplies (1963) Co Ltd.....	2,983
Kaufman Footwear Limited.....	1,741
Kellogg M W Co The.....	3,897
Kelsey-Hayes Canada Limited.....	1,975
Kendall Company (Canada) Limited The.....	2,027
Kiehaefer Corporation.....	4,557
King Seagrave Limited.....	1,175
Kimman Corporation of Vancouver.....	2,582
Kipp Kelly Limited.....	2,941
Kleinerts (Canada) Limited.....	3,648
Kleinschmidt Division of S C M Corporation.....	1,403
Kochen Bob.....	1,999
Kuerti A.....	1,828
L M & Co of Canada Ltd.....	3,134
Laniel Automatic Machine Inc.....	1,782
Lars Hedman Incorporated.....	1,654
Lau Products Ltd.....	8,162
Laurion Equipment Limited.....	2,962
Leitch A S Co Ltd.....	2,182
Lepage's Limited.....	1,966
Levy Auto Parts Company.....	3,562
Liberty Industries & Associates Ltd.....	1,225
Lindsay J W Construction Co Ltd.....	4,117
Litton Systems (Canada) Limited.....	3,522
Lohse Roy.....	1,944
Longines-Wittnauer Co of Canada Ltd.....	32,328
Loomis Machine Co.....	1,406
Lowery John Productions.....	2,137
Lumsden Potash Development Co Ltd.....	17,309
Lux Time (Canada) Limited.....	5,198
M A I Canada Ltd.....	3,912
Magnetic Analysis Corporation.....	1,468
Mansfield-Denman General Limited.....	3,759
Maple Leaf Mills Limited.....	1,272
Marbon Chemical Division of Borg-Warner (Canada) Limited.....	2,399
Marubeni Iida.....	177,494
Marx Louis & Co of Canada Ltd.....	72,440
Maryland Electric Testing Co.....	1,153
Massey-Ferguson Industries Limited.....	5,543
Mattel Canada Ltd.....	7,532
McKinnon Industries Limited.....	5,438
McLean J J H & Co Ltd.....	2,921
McMullen John J Associates Inc.....	1,717
Mears/Dominion Ltd.....	14,682
Meccano TRI-ANG Ltd.....	5,760
Medland Enterprises.....	1,139
Meier Don Productions Inc.....	2,616
Melchin Auto Transport Ltd.....	3,832
Melnor Manufacturing Co.....	2,505
Melpaul Utilitie Equipment.....	1,214
Metropolitan Life Insurance Company.....	1,660
Michigan Consolidated Gas Co.....	2,062
Midland Industries Ltd.....	37,554
Midland Plastics.....	10,308
Midland-Ross of Canada Limited.....	2,867
Mine Equipment Co Ltd.....	1,044
Minnesota Mining & Manufacturing of Canada Limited.....	2,044
Monarch Fine Foods Ltd.....	1,461
Montreal Cottons Limited The.....	1,262
Montreal Locomotive Works Limited.....	18,337
Moore Aviation Ltd.....	175,919
Morse Robert Corporation Ltd.....	7,196
Morton Chemical of Canada Ltd.....	1,586
Motion Pictures Ltd.....	35,195
Motor Coach Industries Limited.....	14,499
Motor Wheel Corporation of Canada Ltd.....	4,258
Multiple Toymakers Canada Ltd.....	3,980

Multitone Electronics Ltd.	1,244
Murphy Frank W Mfg.	1,586
Murray-Jensen Manufacturing Ltd.	6,357
Myers F E & Bro Company (Canada) Ltd The.	1,313
Napanee Industries Limited.	8,911
Napierville Junction Railway.	12,068
National Cash Register Co of Canada Ltd.	13,963
National Catalyst Service Inc.	39,307
National Film Board.	3,142
National Heel Limited.	5,031
National Quality Interviewers.	1,554
Nelson J M Electronics Ltd.	2,345
New Surpass Petrochemicals Ltd.	1,122
New York Central Railway.	13,449
Niagara Helicopters Limited.	3,586
Noble F H & Company (Canada) Ltd.	3,174
North American Plastics Co Limited.	6,501
North-Rite Ltd.	3,949
Northwest Industries Ltd.	4,571
Northwestern Whirlybirds Ltd.	8,208
Nor-West Gear & Engine Co.	1,680
Nutone Electrical Manufacturing Co Canada Limited.	4,071
Okanagan Helicopters Limited.	72,939
Ontario, Province of	
Department of Highways.	6,783
Department of Lands and Forests.	2,294
Ontario Hydro.	1,641
Ontario Malleable Iron Co Ltd.	1,019
Ontario Northland Railroad.	15,209
Ontario Steel Products Co Limited.	36,839
Orenda Limited.	2,702
Orpheus Operatic Society of Ottawa Inc.	1,265
Otis Elevator Company Limited.	3,219
Owens-Illinois of Canada Ltd.	4,461
Owl's Head Development Inc.	1,656
Pacific Communications Ltd.	4,310
Pacific Western Airlines Limited.	285,057
Pan-American Games (1967) Society.	3,118
Pan American Petroleum Corporation.	4,431
Parke-Davis & Company Limited.	3,341
Pax Productions.	3,776
Peacock Brothers Limited.	9,585
Pentzien Inc.	6,206
Permaglass Inc.	3,369
Perry Equipment Corporation.	3,517
Peter-Austin Manufacturing Company.	7,090
Philips Electronics Industries Ltd.	1,149
Pilkington Brothers (Canada) Limited.	3,550
Pilot Productions Incorporated.	1,541
Pines Plastics Ltd.	1,092
Pipeweld X-Ray Corporation.	1,577
Plasticast Limited.	4,617
Plastic Moulders Ltd.	4,395
Plax Canada Limited.	5,530
Playco Ltd.	1,750
Playcraft Toys Incorporated.	26,066
Plessey Company of Canada Limited The.	5,624
Polymer Corporation Limited.	8,058
Precision Mold & Die Inc.	1,698
Precision Plastic Mould's Reg'd.	4,381
Precision Plastic Products Ltd.	3,077
Pritchard Canadian Limited.	1,235
Procor Limited.	1,053
Proctor & Associates Co.	1,031
Proctor & Gamble Co of Canada Limited The.	2,162
Proctor-Silex Ltd.	12,524
Productions Soixante-Sept Inc Les.	9,434
Promotions Inc.	4,851

Protective Plastics Limited.....	3,652
Public Relations Service Ltd.....	6,712
Public Service Commission of Canada.....	5,588
Quindar Products Ltd.....	3,501
RCA Victor Company Ltd.....	60,983
Radio Free Berlin.....	5,275
Radionics Limited.....	3,981
Railway & Power Engineering Corporation Ltd.....	10,298
Rapicon Inc.....	3,723
Ray Geophysical Ltd.....	1,298
Ray-Gordon Ltd.....	17,329
Rayonier Canada (BC) Limited.....	1,938
Reliable Toy Co Limited.....	11,389
Reliance Molded Plastics Ltd.....	1,494
Renfrew Electric Co Ltd.....	2,431
Reynolds Aluminum Containers (1965) Limited.....	1,169
Richmond Hill Laboratories Limited.....	1,503
Ridge-Nassau Corporation.....	1,134
Rieke Canada Limited.....	4,974
Rite Paper Products Ltd.....	5,667
Rockwell Manufacturing Company of Canada Ltd.....	3,826
Rolls-Royce of Canada Limited.....	33,666
Roots-Connersville Canada Ltd.....	8,229
Rothmans of Pall Mall Canada Limited.....	1,652
Rotor Electric Company Limited.....	19,909
Rubbermaid (Canada) Ltd.....	236,030
Ryder J H Machinery Co Ltd.....	8,991
Salada Foods Ltd.....	1,330
Samsonite of Canada Ltd.....	17,035
Samuels A.....	1,888
Sangamo Company Limited.....	1,442
Seam Instrument Corporation.....	3,527
Schlumberger Well Service.....	7,637
Scott Paper Limited.....	25,138
Scripture Press Foundation of Canada.....	2,129
Seal-Spout of Canada Limited.....	1,262
Sehl Engineering Limited.....	54,769
Selkirk Metal Products Limited.....	1,643
Separator Engineering Limited.....	9,548
Shaeffer W A Pen Company of Canada Limited.....	7,066
Shaw L E Ltd.....	2,732
Shawinigan Chemicals Limited.....	10,964
Shell Canada Limited.....	21,020
Show Sound Inc.....	3,011
Siegler Corporation of Canada Limited.....	22,292
Sinclair Canada Oil Co.....	27,353
Skyway All Weather Crete Co Inc.....	4,341
Smithcraft of Canada Limited.....	16,884
Smith Kline & French Inter-American Corp.....	1,265
Smith & Stone Limited.....	29,353
Southill William.....	1,133
Spacelighters Inc.....	5,895
Spartan Air Services Limited.....	11,928
Spaulding Fibre of Canada Ltd.....	1,233
Speaker Sortation Systems.....	1,258
Spectra Research Limited.....	4,485
Sperry Gyroscope Company of Canada Limited.....	5,733
Square D Company Canada Limited.....	2,009
Staging Techniques Inc.....	3,097
Standard Aero Engines Limited.....	6,801
Standard Oil Company of British Columbia Limited.....	1,374
Stanley-Berry Ltd.....	1,512
Stanley Works of Canada Limited The.....	1,055
Steelman Gas Ltd.....	1,176
Stewart-Warner Corporation of Canada Limited.....	3,491
Strippit Tool & Machine Company.....	12,089
Sun-Rype Products Ltd.....	4,015

Sun Tube of Canada Ltd.	2,589
Swenson Spreader of Canada.	2,850
Tadco Mfg Ltd.	1,456
Taft Bob.	1,475
Tannoy of Canada Ltd.	4,670
Taylor Electric Mfg Co Limited.	12,202
Tele-Radio Systems Ltd.	2,745
Tellurometer of Canada Limited.	2,056
Telso Products Ltd.	9,288
Tennant G H Co.	4,880
Tetra Pak Co Ltd.	15,209
Tex Tan Kenway Leather Co Ltd.	1,918
Texon Inc.	1,781
Therm-o-Disc (Canada) Ltd.	1,328
Thiokol Canada Ltd.	5,199
Thomas Equipment Limited.	2,192
Toledo Beaver Tools Inc.	1,512
Tonka Corporation Canada Ltd.	32,432
Tonolli Company of Canada Limited.	2,517
Toronto Plastics Limited.	4,698
Torrington Manufacturing Co of Canada Ltd.	94,116
Trane Co of Canada Limited.	2,960
TransAir Limited.	24,624
Trans Canada Pipelines.	6,528
Transogram Canada Ltd.	22,712
Transwest Helicopters (1965) Limited.	12,204
Trelawney of Canada.	3,143
Triden Manufacturing Limited.	21,425
Trim Trends Canada Limited.	1,359
Tri State Motor Transit Company.	11,280
Tri-Sure Products Ltd.	1,943
Tri-Tel Associates Ltd.	1,121
True Temper Canada Limited.	5,955
Tucker Plastic Products Ltd.	4,929
Tupperware Home Parties Ltd.	418,932
Unefcan Ltd.	1,863
Union Carbide Canada Limited.	7,951
Uniroyal (1966) Limited.	2,320
Uniswitch Corporation.	1,185
United Aircraft of Canada Limited.	51,834
United Airlines.	1,921
Univac-Canada Division of Remington Rand Ltd.	4,574
Universal Pipe Line Welding Ltd.	11,611
Upton Bradeen & James Ltd.	8,759
U S Borax & Chemical Corporation.	9,838
V C A Mfg of Canada Ltd.	1,626
Vancouver Festival Society.	2,155
Varian Aerograph.	1,065
Varian Associates of Canada Ltd.	17,134
Vertecs Corporation Canoe Cove Marina.	1,624
Victor Comptometer Limited.	11,871
Volkswagen (Canada) Limited.	6,568
Wahl Clipper Corporation of Canada Ltd.	2,849
Wakefield Lighting Limited.	8,238
Walden Franklin Evangelistic Crusade.	2,708
Wallace Sterling Canada Limited.	5,625
Wang Laboratories Canada Ltd.	7,247
Warner & Swasey Co.	1,003
Waterous Equipment Ltd.	1,966
Wayne Sweeper Manufacturing Canada Ltd.	5,820
West Bend of Canada Ltd.	4,361
West Coast Transmission.	2,213
Western Airlines Ltd.	3,991
Western Ontario Broadcasting Co Ltd.	72,676
Westinghouse Electric Corporation.	4,248
Whitney of Canada W A Ltd.	1,342
Whittaker Electronics Ltd.	15,021
Wickman A C Limited.	1,108

Wilding Canada Ltd.....	40,099
Williams Pressure Service Co.....	4,003
Williams Research Corporation.....	5,213
Williams & Wilson Limited.....	3,422
Wintrob M & Sons Canada Limited.....	3,514
Wolper Productions.....	2,932
Wolverine Tube Division of Calumet & Hecla of Canada Limited.....	2,031
Woodstream Corporation.....	14,800
Woolley Glenn S Co Ltd.....	1,634
World Conference of Organizations of Teaching Profession.....	20,100
Worthington (Canada) Limited.....	4,045
Wright Line Canada Limited.....	1,471
Wrigley Steel Co of Canada Ltd.....	2,879
Yoder-Atkins Ltd.....	1,059
Yoder Equip Canada Ltd.....	2,523
Yonge Street Motors.....	2,654
Yorkton Television Co.....	1,438
Zumwinkle Curt.....	1,809

7,507,247

The following remissions were granted of customs duty paid or payable other than duties paid or payable under section 6 and 6A of the Customs Tariff on imported yarn used to manufacture woven cord tire fabrics used in the manufacture of original equipment tires for passenger automobiles and light commercial vehicles during the periods specified in the Orders in Council.

Firestone Tire and Rubber Co of Canada Ltd Hamilton Ont.....	39,571
B F Goodrich Canada Ltd Kitchener Ont.....	27,371
Uniroyal (1966) Ltd Kitchener Ont.....	32,230
	99,172

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, and the Treasury Board under the Automotive Adjustment Assistance Programme, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers in time to meet production schedules, to be used initially in the production of 1967 model year requirements:

Audio Transformer Company Limited Waterloo Ont.....	1,545
Auto Specialties Mfg Co (Canada) Limited Windsor Ont.....	1,063
Butler Metal Products Co Ltd Preston Ont.....	10,499
Canadian Battery Containers Limited Toronto (2).....	9,844
Canadian Motor Lamp Co Limited Windsor Ont.....	145,834
Chrysler Canada Ltd Windsor Ont (2).....	2,488
Colonial Tool Company Windsor Ont.....	14,821
Decor Metal Products Limited Midland Ont.....	10,548
Firestone Tire & Rubber Company of Canada Limited Hamilton Ont.....	25,981
Firth Brown Tools (Canada) Ltd Galt Ont (2).....	10,321
Flint Manufacturing & Sales Limited Scarborough Ont.....	7,186
Forbys Management Limited Windsor Ont.....	2,103
Gabriel of Canada Ltd Toronto.....	30,642
Galt Metal Industries Ltd Galt Ont.....	5,703
General Spring Products Limited Kitchener Ont (2).....	46,850
Hartford Tooling Ltd Windsor Ont.....	2,779
International Harvester Co of Canada Limited Hamilton Ont.....	25,060
Kysor of Ridgetown Ltd Ridgetown Ont.....	2,791
London & Petrolia Barrel Co Ltd The London Ont (2).....	134,664
McKinnon Industries Limited St Catharines Ont (2).....	35,104
Ontario Steel Products Co Limited Toronto.....	8,240
Prestolite Company Toronto.....	1,724
Ralph Milrod Metal Products Limited Toronto.....	10,415
Rayco Stamping Products Ltd Windsor Ont.....	2,751
Russell Tool and Die Limited Chatham Ont.....	3,142
S K D Manufacturing Co Limited Amherstburg Ont.....	8,506
Sprague Electric of Canada Ltd Toronto.....	3,078
Thompson Products Limited St Catharines Ont.....	1,969
Triangle Die and Tool Co Ltd St Catharines Ont.....	1,764
Uniroyal (1966) Ltd Kitchener Ont.....	10,763

Upper Canada Manufacturing Ltd Toronto.....	5,697
Vannatter Ltd H E Wallaceburg Ont.....	3,857
Weber Manufacturing (Windsor) Ltd Windsor Ont (2).....	4,010

591,745

Tariff item 42700-1, as contained in the Customs Tariff resolutions tabled on November 6, 1967, provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods less the duty applicable to the first \$500 of value for duty in respect of each application. This tariff item applies to goods imported or taken out of warehouse for consumption on or after 1st January, 1968. The following remissions were granted on the recommendation of the Minister of Industry and the Treasury Board under the provisions of the proposed tariff item, and represent customs duty on machinery and parts as described in the various remission Orders and schedules thereto, the amounts shown representing that portion of the remission applicable to machinery and parts imported prior to March 31, 1968.

P.C. 1968-7/185, February 1, 1968.....	559,364
P.C. 1968-7/230, February 8, 1968.....	168,547
P.C. 1968-12/288, February 15, 1968.....	367,699
P.C. 1968-8/324, February 22, 1968.....	233,735
P.C. 1968-19/371, February 29, 1968.....	344,575
P.C. 1968-10/428, March 7, 1968.....	105,514
P.C. 1968-10/483, March 14, 1968.....	3,475
P.C. 1968-9/529, March 21, 1968.....	4,372
P.C. 1968-7/584, March 28, 1968.....	

1,787,281

P.C. 1968-51, January 5, 1968, remits the duty payable under Schedule A of the Customs Tariff on replacement parts classified under tariff item 42700-1, entered for consumption in 1968 or 1969, for machines and accessories for machines for attachments to machines which were, as of December 31, 1967, held to be machines of a class or kind not made in Canada, and would have been classified under tariff item 42700-1, and were in fact imported prior to January 1, 1968.

General

Abegweit Maritime Industry Ltd Charlottetown.....	1,101
Remission of 60% duty on goods of a class or kind not made in Canada for use in the production of gelling agents from seaweed.	
Abex Industries of Canada Ltd Montreal.....	1,107
Remission of sales tax on machinery and other goods imported into Canada, the customs duties on which are subject to drawback under tariff item 97053-1, in the amount of the difference between the sales tax calculated on the duty paid value of the goods and the sales tax calculated on the value for duty of the goods.	
Adley Corporation New Haven Conn U S A.....	3,128
Remission of duty and taxes on foreign trailer units used as storage units in Canada.	
Ashton Press Manufacturing Co Ltd Montreal.....	5,307
Remission of sales tax on equipment sold but returned by the purchaser for valid reasons during the thirty day period prior to announcement of the June 1967 Budget Resolutions.	
Bing J Staff Sergeant Toronto.....	1,060
Remission of customs duty and excise taxes on a 1967 Volkswagen Camper not entitled to free entry under item 70320-1 of the Customs Tariff because it was not owned abroad for the period specified in the item.	
Border Utilities Ltd Coutts Alta.....	4,522
Milk River Gas Company Ltd Milk River Alta.....	
Remission of duty payable on the re-importation of natural gas which is not entitled to free entry under item 709a of the Customs Tariff.	
Canadair Ltd Montreal.....	1,230
Remission of sales tax on machinery and other goods imported into Canada, the customs duties on which are subject to drawback under tariff item 97053-1, in the amount of the difference between the sales tax calculated on the duty paid value of the goods and the sales tax calculated on the value for duty of the goods.	
Canadian Corporation for the 1967 World Exhibition, and the Commissioner General, Trinidad, Tobago and Grenada Pavilion.....	54,883
Remission of customs duties and excise taxes on costumes, equipment and accessories imported on a rental basis for use in staging two theatrical productions at the Universal and International Exhibition Montreal, 1967.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

44-17

Canadian General Electric Co Ltd Toronto.....	1,965
Remission of customs duties and excise taxes on the importation or procurement in Canada of equipment, material and supplies used in the construction of F104G aircraft, associated support equipment and initial spares, on the understanding that all such finished articles will be duly exported and that upon completion of the contract all remaining equipment, material and supplies not exported shall then become subject to the provisions of the Customs Tariff and Excise Tax Act.	
Canadian Ingersoll-Rand Company Limited Sherbrooke Que.....	44,156
Remission of customs duty on production machinery for the manufacture of compressors, hoists and rock drills for export.	
Canadian Linotype Co Toronto.....	9,522
Remission of customs duty on an offset press which proved defective and returned to the manufacturer for a replacement but not exported within the time limit prescribed by section 112 of the Customs Act.	
Canadian Marconi Co Montreal.....	3,001
Remission of duties and taxes on imported goods used for the construction, maintenance and operation of the project <i>Pine Tree</i> .	
Canadian Pacific Railway Co.....	4,285
Remission of customs duties payable on the value of repairs and additions made outside of Canada to a vessel during the twelve-month period immediately preceding a voyage in the coasting trade of Canada.	
Canadian Railroad Historical Association Montreal.....	1,710
Remission of duty and sales tax on a locomotive and tender, wrecking crane, coal and water tank tender, and boom car to be permanently displayed in railroad museums at Montreal and Ottawa.	
Cap-Cover Manufacturing Corp New York NY USA.....	6,605
Remission representing that portion of the Queen's warehouse charges on a consignment of goods released from warehouse for re-exportation.	
Chicago Duluth and Georgian Bay Transit Co [Detroit Mich USA.....	29,500
Remission of customs duty on vessel "South American" used for the purpose of conveying passengers between Port Colborne Ont and Montreal, during the period of the Canadian Universal and International Exhibition Montreal 1967.	
Cramer Mrs Robert F Edmonton.....	1,062
Remission of duty and excise taxes on a 1967 Ford station wagon not entitled to free entry under item 70321-1 of the Customs Tariff because it was not owned abroad for the period specified in the item.	
Delamere and Williams Co Ltd Toronto.....	2,821
Remission of customs duties and excise taxes on containers and various sample products for use in testing packaging machinery manufactured in Canada for export.	
Douglas Aircraft Co of Canada Ltd Toronto.....	3,696
Remission of sales tax on machinery and other goods imported into Canada, the customs duties on which are subject to drawback under tariff item 97053-1, in the amount of the difference between the sales tax calculated on the duty paid value of the goods and the sales tax calculated on the value for duty of the goods.	
Electric Reduction Company of Canada Limited Buckingham Que.....	11,868
Remission of 99% of the customs duty, in lieu of drawback, on imported elemental phosphorous used in the manufacture of phosphorous derivatives for domestic consumption.	
Ensate Limited Windsor Ont.....	3,285
Remission of customs duty on machine guards and sundry attachments imported and shortshipped but not reported within the period of time prescribed by section III of the Customs Act.	
Forest Protection Ltd Campbellton N B.....	25,259
Remission of sales tax on equipment and supplies used in combating the budworm infestation in the forests of the Province of New Brunswick.	
Fundy Construction Co Halifax.....	2,999
Remission of duty, on behalf of the Commonwealth Graves Commission, on bronze panels, register box and a bronze sword to be affixed to a war memorial.	
Honeywell Controls Ltd Leaside Ont.....	5,800
Remission of customs duties and excise taxes on the importation or procurement in Canada of equipment, material and supplies used in the construction of F104G aircraft, associated support equipment and initial spares, on the understanding that all such finished articles will be duly exported and that upon completion of the contract all remaining equipment, material and supplies not exported shall then become subject to the provisions of the Customs Tariff and Excise Tax Act.	
Hubert Castle International Circus and Concession Dallas Texas U S A.....	4,960
Remission of 80% duty and tax on circus equipment and concessions imported to provide financial assistance for the Shrine Organization and other Shrine Clubs who assemble, control and sponsor this circus during the period of time the goods remain in Canada.	

International Business Machines Limited Don Mills Ont.....	261,291
Remission of customs duty and excise taxes on equipment imported temporarily for use during the 1967 Canadian Open Golf Championship in Montreal.	
Japan, Government of.....	1,768
Remission of customs duties and excise taxes on special equipment and spare parts imported for use in the grouting and reinforcement of the Japanese Pavilion at the Expo '67 site.	
Kalium Chemicals Ltd Regina.....	102,886
Remission of customs duties and excise taxes on steam boilers and auxiliary machines and equipment installed in a fertilizer plant.	
Kotliar Mrs A Toronto.....	1,563
Remission of customs duty and excise taxes on furniture and household effects not entitled to free entry under item 70505-1 of the Customs Tariff as they were not in the applicant's possession and use prior to importation, as specified in the item.	
McArthur Dr Colin R Thornhill Ont.....	1,114
Remission of customs duty and excise taxes on a 1967 Ford automobile not entitled to free entry under item 70321-1 of the Customs Tariff because it was not owned abroad for the period specified in the item.	
Montreal Locomotive Works Ltd Montreal.....	236,491
United Aircraft of Canada Ltd Longueuil Que.....	
Canadian National Railways Montreal.....	
Remission of duty on all parts, accessories, engineering plans, drawings or blueprints for use in the manufacture of high speed jet trains.	
Netherlands, Government of The.....	2,945
Remission of customs duties and excise taxes on exhibits formerly located in the Netherlands Pavilion and which were donated to the City of Montreal at the conclusion of the Canadian Universal and International Exhibition, Montreal, 1967.	
Northern Electric Co Montreal.....	11,035
Remission of customs duties and excise taxes on switching systems and dial restoration panels for use at various locations in Canada in connection with the North American Air Defence System.	
Northern Electric Co Ltd Montreal.....	8,237
Remission of customs duties and excise taxes on the importation or procurement in Canada of equipment, material and supplies used in the construction of F104G aircraft, associated support equipment and initial spares, on the understanding that all such finished articles will be duly exported and that upon completion of the contract all remaining equipment, material and supplies not exported shall then become subject to the provisions of the Customs Tariff and Excise Tax Act.	
People to People Sports Committee Winnipeg.....	12,557
Remission of customs duties and excise taxes on goods donated by non-resident firms for presentation to athletes and officials participating in the 1967 Pan-American Games in Winnipeg.	
Porphyre Co Enrg Montreal.....	1,569
Remission of customs duty on a high temperature kiln of a class or kind not available in Canada, to be used to establish a new industry to produce products of a type not currently manufactured in Canada.	
Texas Instruments Inc Dallas Texas U S A.....	1,249
Remission of duty on production machinery and apparatus of a class or kind not made in Canada imported for use in the manufacture of transistors and parts thereof.	
Tobin Tractors (1957) Ltd Regina.....	3,868
Remission of sales tax on parts of tractors imported from the United States and found to be defective and destroyed under Customs supervision.	
United Aircraft of Canada Ltd Montreal.....	8,789
Remission of sales tax on machinery and other goods imported into Canada, the customs duties on which are subject to drawback under tariff item 97053-1, in the amount of the difference between the sales tax calculated on the duty paid value of the goods and the sales tax calculated on the value for duty of the goods.	
United Air Lines Chicago Illinois U S A.....	241,983
Remission of sales tax on a Boeing 727 aircraft, including engines.	
United Air Lines Chicago Illinois U S A.....	82,620
Universal Air Lines Chicago Illinois U S A.....	29,160
Remission of sales tax to above two firms on United States aircraft for use to transport members of a Detroit club to attend "Michigan Day" at the Canadian Universal and International Exhibition, Montreal, 1967.	

Volkswagen (Canada) Limited Toronto.....	101,250
Remission of customs duty and excise taxes on the value of Canadian made component parts exported to Germany and returned to Canada as original equipment on imported vehicles.	
Volkswagen (Canada) Limited Toronto.....	2,187,532
Remission with respect to 10,918 Volkswagen automobiles imported during the period December 7, 1964, to July 28, 1965, of customs duty and the portion of sales tax attributable to the duty remitted.	
Western Canada Whaling Company Limited Vancouver.....	11,741
Remission of customs duty and excise taxes on harpoons, bombs, fuses, detonators, wadding and flensing knives for use in whaling operations from January 1, 1967, to December 31, 1968.	
Whittaker Electronics Limited Ottawa.....	1,412
Remission of duty and tax on goods imported for display to prospective Canadian customers, the goods being subsequently exported.	
Workman Bag Company Ltd Montreal.....	1,716
Remission of customs duty and excise taxes on imported unbleached cotton sheeting damaged by salt water in transit to Canada.	
York Gears Ltd Toronto.....	1,163
Remission of sales tax on machinery and other goods imported into Canada, the customs duties on which are subject to drawback under tariff item 97053-1, in the amount of the difference between the sales tax calculated on the duty paid value of the goods and the sales tax calculated on the value for duty of the goods.	
Zielinski Dr Zenon A Montreal.....	1,358
Remission of duty and sales tax on a 1966 Mercedes-Benz automobile not entitled to free entry under item 70505-1 of the Customs Tariff because it was not owned abroad for the period specified in the item.	
	3,550,132
Total.....	\$ 25,431,400

The following Orders in Council were not acted upon during the fiscal year 1967-68:

- P.C. 1967-26/656, April 13, 1967, Hawker-Siddeley Canada Limited Trenton N S
- P.C. 1967-16/1336, July 12, 1967, Sales tax on re-usable cargo containers manufactured in Canada and sold for use in international service.
- P.C. 1967-17/1336, July 12, 1967, Interprovincial Equipment Limited Montreal
- P.C. 1967-24/1621, August 23, 1967, Equipment for the maintenance of the navigational channels in the international section of the St Lawrence Seaway
- P.C. 1967-18/2057, October 26, 1967, Gifts sent to Canadian residents by civilian members of Canadian truce teams abroad during the Christmas season
- P.C. 1967-18/2167, November 23, 1967, Official flags, emblems, printed matter, publications, films and sound recording originating from the United Nations parent body
- P.C. 1967-3/2307, December 14, 1967, Cleveland Tankers Cleveland Ohio U S A
- P.C. 1968-18/230, February 8, 1968, Bristol Aerospace Limited Winnipeg
- P.C. 1968-13/324, February 22, 1968, {
 - Alaska State Ferry System Prince Rupert B C
 - Ritchie Transportation Company Wrangell Alaska U S A
 - Stikine Transportation Company Stikine B C
- P.C. 1968-23/428, March 7, 1968, Alaska State Ferry System Prince Rupert B C
- P.C. 1968-21/529, March 21, 1968, Husky Manufacturing and Tool Works Limited Toronto

Remissions of \$1,000 or over for the benefit of charitable, educational, religious or other non-profit organizations, and for government departments and Crown corporations.

Customs duties, excise duties and sales tax on sales made to NATO forces and/or NATO personnel in Canada.

Alberta Liquor Control Board Edmonton.....	3,335
Liquor Control Board of British Columbia Victoria.....	7,539
Liquor Control Board of Ontario Toronto.....	57,265
Manitoba Liquor Control Commission Winnipeg.....	3,748
New Brunswick Liquor Control Board Fredericton.....	23,216
Nova Scotia Liquor Commission Halifax.....	6,303
Quebec Liquor Board Montreal.....	1,513
	102,919

General	
Air Canada Montreal.....	1,828,582
Remission of customs duty, sales and excise taxes on domestic purchase and importation of aircraft, engines, repair parts, equipment and consumable maintenance stores for use on international flights.	
Government of Canada—Department of National Defence (Air) Ottawa.....	9,038
Remission of customs duty and excise taxes ordinarily payable on goods purchased by or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.	
Government of Canada—Department of National Defence (Air) Ottawa.....	2,391
Remission of customs duty and excise taxes on spare parts for C130E Hercules transport aircraft.	
Government of Canada—Department of National Defence (Air) Ottawa.....	340,149
Remission of customs duty and sales tax on the re-importation of Falcon missile control and direction systems equipment after modification in the United States.	
Government of Canada—Department of National Defence Ottawa.....	73,576
Remission of a portion of the sales tax payable in respect of goods on which customs duty was remitted by the Order, and which were imported on and after May 18, 1967.	
Government of Canada—Department of National Defence Ottawa.....	2,325
Remission of sales tax on Canadian government-owned munitions and supplies of war, which do not qualify for entry under tariff items 70905-1 or 70910-1, returned from abroad to a department or agency of the government.	
Government of Canada—Department of National Health and Welfare Ottawa.....	12,602
Remission of excise tax and penalty assessed during the period January 1, 1967 on the sales of orthopaedic boots.	
International Pacific Salmon Fisheries Commission Vancouver.....	3,768
Remission of duty and tax on supplies and material imported for the use of the Commission.	
Royal Canadian Mint Ottawa.....	1,611,673
Remission of customs duty and sales tax on centennial gold coin blanks imported for use in the production of \$20 gold coins to commemorate Canada's Centennial.	
Vetercraft Shops Toronto (2).....	87,501
Remission of sales tax on poppies and wreaths produced during the year ending December 31, 1966, and during the year ending December 31, 1967, respectively.	
	3,971,605
Total.....	\$ 4,074,524

The following Order in Council was not acted upon during the fiscal year 1967-68:

P.C. 1967-27/1778, September 21, 1967, Government of Canada—Department of National Defence.

Other remissions were granted as follows:

P.C. 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when transshipped at a foreign port owing to circumstances beyond the control of the importers, a remission of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were transshipped.

P.C. 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers and sold to members of the armed services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

P.C. 1955-18/717, May 19, 1955, authorized a remission of sales tax in relation to contracts for research and development entered into by the Department of Defence Production on behalf of the Canadian armed services and the Defence Research Board.

P.C. 1956-30/74, January 18, 1956, provided for the remission of customs duties, sales and excise taxes properly payable on goods imported into Canada for the construction, maintenance or operation of Pinetree Gap Filler Project.

P.C. 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

P.C. 1956-485, March 22, 1956, authorized the remission of excise taxes to diplomats and other representatives of foreign countries stationed in Canada.

P.C. 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and settler's effects, admissible free of duty and tax when accompanying the settler but which could not be imported at time of settlers' removal to Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

P.C. 1960-25/1702, December 16, 1960, provided with respect to automobiles purchased in Canada and which are to be operated temporarily prior to exportation by persons proceeding abroad, for a remission of 99% of customs duties and excise taxes in respect of such vehicles.

P.C. 1961-28/1156, August 16, 1961, provided under prescribed conditions, with respect to sugars processed in Canada from raw cane sugars imported under British Preferential Tariff, that Most Favoured Nation Tariff rates may be used in the calculation of drawback.

P.C. 1962-1594, November 8, 1962, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

P.C. 1963-713, May 9, 1963, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

P.C. 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

P.C. 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate to \$20 or less and where the goods have been exported or destroyed.

P.C. 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from underground deposits within the time limits specified in the Order in Council.

P.C. 1964-234, February 13, 1964, authorized under prescribed conditions the remission of customs duties and excise taxes on goods for use at the Canadian Universal and International Exhibition Montreal, 1967.

P.C. 1964-235, February 13, 1964, as amended, provided under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

P.C. 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

P.C. 1965-709, April 22, 1965, granted under prescribed conditions pursuant to section 3 of the Privileges and Immunities (United Nations) Act and section 22 of the Financial Administration Act, certain privileges and immunities and the remission of duties and taxes on certain goods imported or purchased in Canada by Commissioners-General and their deputies during the period of April 1, 1965, to December 31, 1967, in connection with the Canadian Universal and International Exhibition Montreal, 1967.

P.C. 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are exported or destroyed under Customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation.

P.C. 1965-785, April 29, 1965, provided for remission under prescribed conditions of customs duties and excise taxes paid on goods which through an error on the part of the manufacturer, exporter or shipper were deficient in quantity or inflated in value but which did not qualify for refund under section 111 of the Customs Act.

P.C. 1965-12/2256, December 22, 1965, authorized the remission in respect of goods, the growth, produce or manufacture of Rhodesia, which were in transit to Canada or in Canada unentered at Customs for consumption prior to November 12, 1965, of customs duties representing the difference between British Preferential Tariff rates and those applying under the General Tariff, and sales and excise taxes applying on such difference.

P.C. 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

P.C. 1966-1714, September 8, 1966, provided for remission of customs duty and excise taxes on automotive buses imported for use in Canada during 1967 centennial year.

P.C. 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

P.C. 1966-19/2220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

P.C. 1967-31/128, January 26, 1967, authorized the remission of customs duty and excise taxes payable on forest fire prevention material imported for use during annual Forest Conservation Weeks.

P.C. 1967-35/174, February 2, 1967, authorized the remission of customs duties and excise taxes on advertising matter, souvenirs, etc., imported for distribution at conventions and meetings held in Canada by foreign organizations.

P.C. 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

P.C. 1967-23/261, February 16, 1967, authorized a remission before the liability therefor arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

P.C. 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

P.C. 1967-576, March 30, 1967, granted a remission in the period April 1, 1967, to October 31, 1968, to importers of aluminum and alloys thereof, being plates, sheets or strips, hot rolled, in the coil, for cold rolling in Canada, tariff item 35311-1, in the amount represented by the difference between the rates of duty normally applicable to these goods and the rates of duty established under this Order in Council, namely, British preferential, free; most favoured nation, 1½ cts per pound; and general tariff, 7½ cts per pound.

P.C. 1967-31/811, May 4, 1967, granted a remission of customs duties and excise taxes payable by Canadian servicemen being returned to Canada in advance of normal dates of termination of tours of duty in Europe, on goods acquired prior to the official dates of notification of impending moves, under prescribed conditions.

P.C. 1967-21/812, May 4, 1967, provided for remission of customs duty and excise taxes on articles imported into Canada by representatives of foreign governments participating in the Canadian Universal and International Exhibition Montreal, 1967, for presentation to Canadian residents, and on articles not exceeding \$50 in value for free distribution by or on behalf of foreign participants at the exhibition.

P.C. 1967-1210, June 15, 1967, as amended by P.C. 1967-1960, October 12, 1967, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made, processing or equipment added outside of Canada.

P.C. 1967-18/1336, July 12, 1967, granted a remission of customs duties and excise taxes on goods acquired by Canadian servicemen being returned to Canada from the United Arab Republic in advance of the dates originally planned, under prescribed conditions.

P.C. 1967-17/2167, November 23, 1967, authorized a remission of customs duty on jigs, fixtures and special tooling imported for use in the manufacture of parts being incorporated into certain aircraft components produced for export, from the effective date of the original Order May 19, 1966 until December 31, 1969.

P.C. 1968-32, January 4, 1968, authorized the remission under prescribed conditions of customs duty and excise taxes on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.

DEPARTMENT OF NATIONAL REVENUE—TAXATION

Remissions of income tax:

Dubeck, Joseph.....	1,305
P.C. 1967-30/1687, September 6, 1967, authorized a remission of income tax, penalty and interest in respect of the taxation years 1960 and 1961. Due to a prolonged illness, the taxpayer was not able to supply the necessary information regarding both 1960 and 1961 claims for medical and business expenses. When his health was sufficiently recovered, it was too late to adjust the assessments which he paid in full in 1964.	
Fraser, Estate of Honourable Alistair.....	99,663
P.C. 1968-17/288, February 15, 1968, authorized a remission of all income and estate taxes plus interest on an amount representing interest owing to the estate subject to the condition that the interest will be donated to Dalhousie University. On October 2, 1963, the Supreme Court of Canada awarded Mr. Fraser a sum of money together with interest in connection with an expropriation of property. The interest remained unpaid at the time of his death and the heirs wished to give the money to Dalhousie University in order to carry out Mr. Fraser's wishes which he made public before his death.	
Haywood, Estate of Kenneth Davidson.....	1,891
P.C. 1967-34/1871, October 5, 1967, authorized the remission of estate tax paid on an assessment based on the face value of promissory notes totalling \$24,857 included in the assets of the estate. In 1967 the solicitor informed the department that the outstanding balance on the notes, \$15,959, was uncollectible. The time limitations under the Estate Tax Act precluded adjusting the assessment.	
Jones, Estate of Charlotte Innes.....	6,357
P.C. 1968-15/230, February 8, 1968, authorized a remission of estate tax equal to the tax credit allowable for the United States tax paid on the same estate property. The solicitor for the estate failed to make application for such credit within the prescribed time, six years from the date of death of the deceased, pursuant to the provisions of the Canada-United States Reciprocal Tax Convention.	
Lafarge Cement of North America Limited.....	20,196
P.C. 1967-23/1508, August 2, 1967, authorized a remission of non-resident tax, penalties and interest payable thereon in respect of dividends paid or credited by the company to non-resident shareholders in the 1965 and 1966 taxation years. The company operated on the belief that it was a corporation having a degree of Canadian ownership within section 139A of the Income Tax Act and withheld 10%, rather than 15%, non-resident tax on dividends paid to non-resident shareholders.	
Lucas, Leslie T.....	1,773
P.C. 1968-16/84, January 17, 1968, authorized a remission of income tax for the 1966 taxation year. The taxpayer included in his claim the cost of a Hemodialyzer System as a medical expense. This was disallowed at the time as the Income Tax Act does not provide for claiming the cost of such equipment.	

Ontario Culvert and Metal Products Limited.....	4,022
P.C. 1967-16/2057, October 26, 1967, authorized a remission of income tax paid for the 1961 taxation year. The taxpayer reported a loss of \$13,459, a portion of which was applied to its 1961 taxation year to the extent permitted by the Income Tax Act. The taxpayer objected to the reassessment of his 1962 taxation year and on December 14, 1966, the Tax Appeal Board allowed the objection and thereby confirmed the loss of \$43,459. By this time, the 1961 taxation year was statute barred.	
Widen, Eric R.....	20,595
P.C. 1967-26/1191, June 15, 1967, authorized remission of income tax, penalty, interest and court costs on assessments for the taxation years 1951 to 1956 based on incomplete information. The taxpayer later made representations which showed that no tax should have been assessed but, at that time, re-assessment was statute barred.	
Total.....	\$ 155,802

Other remissions were granted as follows:

- P.C. 1965-10/1495 August 18, 1965 authorized remission of the tax that would have been payable by His Honour Judge Roger Ouimet of the Superior Court for the District of Montreal if the remuneration received while acting as Chairman of the Special Committee on Corrections established by Order in Council P.C. 1965-998, June 1, 1965, and which pursuant to the Income Tax Act would have been tax exempt had the said appointment been made under the Inquiries Act, is included in computing his income subject to tax.
- P.C. 1967-60/174, February 2, 1967, authorized remission of income tax payable by the Honourable Mr Justice François Chevalier of the Supreme Court of Quebec to the extent that the tax payable by him on \$60 per diem living allowance received as a Commissioner appointed under Section 558 of the Canada Shipping Act would be increased if the aggregate of the per diem allowance is included in the computation of his taxable income.
- P.C. 1967-68/174, February 2, 1967, authorized remission of income tax payable by the Honourable Mr. Justice André Montpetit to the extent that the tax payable by him on \$60 per diem living allowance received while acting on behalf of the Government of Canada in the resolution of a salary dispute would be increased if the aggregate of the per diem allowance is included in the computation of his taxable income.
- P.C. 1967-13/1777, September 21, 1967, authorized an extension to the years 1967 to 1971, both inclusive, on the remission made by Order-in-Council P.C. 1965-1381, July 28, 1965, to employees of the Province of Quebec posted outside of Canada. The Order directs that income tax payable to agents-general, officers and servants of the Government of the Province of Quebec who did not reside in a province on the last day of a taxation year shall be calculated as if those persons did in fact reside in the Province of Quebec on that day.
- P.C. 1968-17/230, February 8, 1968, authorized remission of income tax to public service employees and members of the Royal Canadian Mounted Police for the 1967 taxation year. Payments of transfer allowances made to public service employees between May 1, 1967 and November 1, 1967, both inclusive, and moving allowances to members of the Royal Canadian Mounted Police between April 1, 1967 and December 6, 1967, both inclusive, were authorized to be excluded from income.
- P.C. 1968-10/585, March 28, 1968, authorized remission of any income tax payable by the Canada Deposit Insurance Corporation, a proprietary corporation under Schedule D of the Financial Administration Act which becomes liable for income tax unless specially exempted.

SECTION 23 (2)

Obligations, debts and claims deleted from Public Accounts

Department	Governor in Council Authority		Ministerial Authority		Total	
	Accounts not in excess of \$1,000		Accounts not in excess of \$100			
	No.	Amount	No.	Amount	No.	Amount
Agriculture.....			25	1,048	25	1,048
Energy, Mines and Resources.....			32	302	32	302
External Affairs.....	27	8,836			27	8,836
Finance.....			2	100	2	100
Fisheries.....	1	152	4	40	5	192
Indian Affairs and Northern Development.	78	21,107	435	14,535	513	35,642
Legislation—Library of Parliament.....	1	182			1	182
Manpower and Immigration.....			735	21,802	735	21,802
National Defence.....	20	6,652	178	3,858	198	10,510
National Film Board.....			13	415	13	415
National Research Council including Medical Research Council.....			48	461	48	461
National Revenue—						
Customs and Excise.....	172	66,431	652	10,399	824	76,830
Taxation.....	4,769	1,463,273	13,532	492,899	18,301	1,956,172
Post Office.....	1	745*	3	159	4	904
Privy Council.....	1	677	1	31	2	708
Solicitor General—						
Royal Canadian Mounted Police.....	10	3,181	14	602	24	3,783
Transport.....			1,888	6,002	1,888	6,002
Treasury Board.....			1	57	1	57
Unemployment Insurance Commission...	3	475	15	765	18	1,240
Veterans Affairs.....			54	1,313	54	1,313
	5,083	\$ 1,571,711	17,632	\$ 554,788	22,715	\$ 2,126,499

Deletions were from accounts receivable of the departments listed with the following exceptions: Finance, 1 item for \$57 credited to Department of Finance vote 20 and 1 item for \$43 credited to Department of Finance vote 45; Indian Affairs and Northern Development, 12 items for \$575 credited to the asset account "assistance to Indians" and 13 items for \$6,753 credited to the asset account "Eskimo loan fund" (see the schedule "other loans and investments" in volume I of this report); Manpower and Immigration, 690 items for \$19,996 credited to the asset account "assisted passage scheme" and 1 item for \$35 credited to the asset account "assisted movement loans" (see the schedule "other loans and investments" in volume I of this report); and Treasury Board, 1 item for \$57 credited to the liability account "public service superannuation account" under the schedule "annuity, insurance and pension accounts".

*This amount amends figure shown in the 1966-67 report.

SECTION 36 (4)

Every accountable advance that is not repaid or accounted for

DEPARTMENT OF AGRICULTURE

The outstanding balances of advances were charged to the votes shown:

Name	Vote	Amount	
Anaquod W G.....	55	95	Department is endeavouring to effect recovery.
Arnup G.....	30	275	To be recovered in 1968-69.
Brodowski H.....	55	350	To be recovered in 1968-69.
Runquist W R.....	55	56	To be recovered in 1968-69.
Simard J B.....	40	33	Department is endeavouring to effect recovery.
Tilden D K.....	55	200	Department is endeavouring to effect recovery.
		\$ 1,009	

BOARD OF BROADCAST GOVERNORS

The outstanding balance of advance for travelling expenses was charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
Hamilton J D.....	1	\$ 9	Department is endeavouring to effect recovery.

DEPARTMENT OF FISHERIES

The outstanding balances of advances for travelling expenses were charged to the votes shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
Thayer D G.....	5	50	Department is endeavouring to effect settlement.
Metcalfe W A.....	5	25	Department is endeavouring to effect settlement.
		<u>\$ 75</u>	

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

The outstanding balances of advances were charged to the votes shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	<u>Name</u>	<u>Vote</u>	<u>Amount</u>
Alberts R K.....	5	100 (b)	Paul C.....	5	12 (c)
Doucette N.....	41	80 (a)	Ross J.....	20	72 (a)
Dunn J.....	5	200 (c)	Sark J.....	5	394 (c)
Goodfellow G G.....	5	200 (c)	Skeena River Indian Agency....	5	8 (b)
Jean D.....	5	99 (a)	Venne H.....	5	200 (a)
Johnson G W.....	5	145 (c)	Whiteman L G.....	5	200 (c)
Kolanko A.....	5	200 (b)			
Levi P.....	5	24 (c)			<u>\$ 1,934</u>

(a) Department is endeavouring to effect recovery.

(b) Recovered in 1968-69.

(c) To be recovered in 1968-69.

DEPARTMENT OF MANPOWER AND IMMIGRATION

The outstanding balances of advances for travelling expenses were charged to the votes shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	<u>Name</u>	<u>Vote</u>	<u>Amount</u>
Auger R.....	15	54 (a)	Eschur A.....	15	450 (a)
Benoit M.....	15	76 (a)	Fraser H J.....	15	68 (b)
Burton F W.....	20	9 (b)	Gordon A V.....	15	1,811 (b)
Cunliffe H.....	15	91 (a)	Luckie A.....	15	73 (b)
Denault J.....	15	328 (b)	Marleau J B R.....	15	66 (a)
Devlin T I.....	15	11 (b)	Merner R D.....	15	2 (b)
					<u>\$ 3,039</u>

(a) Recovered in 1968-69.

(b) To be recovered in 1968-69.

DEPARTMENT OF NATIONAL DEFENCE

Details of outstanding balances of advances were as follows:

Defence Services			
Year of issue	Rank (when advance issued)	Name	Amount
1967-68	Civilian	Avery G H	100
1967-68	Officer Cadet	Brown F C	130
1967-68	Sergeant	Brazeau J L R	35
1967-68	Leading Air Craftsman	Brown R E	50
1967-68	Corporal	Christmas C S	54
1967-68	Chief Petty Officer	Clarke W	60
1967-68	Able Seaman	Dorman D H	50
1967-68	Civilian	Dumeau P	50
1967-68	Corporal	Duyvejonck A R J	20
1967-68	Commander	Forbes J D	30
1967-68	Major	Fraser I S	475
1967-68	Corporal	Furge G I	50
1967-68	Able Seaman	Germain P	25
1967-68	Flight Lieutenant	Gibson Z G	20
1967-68	Able Seaman	Hall F E	30
1967-68	Private	Harding G F	50
1967-68	Lieutenant	Hillaby W G	150
1967-68	Trooper	Ingram D A F	10
1967-68	Air Craftsman 2	Jackson L R	15
1967-68	Leading Seaman	Jackson W	30
1967-68	Ordinary Seaman	Lucia A	30
1967-68	Civilian	Lyon G M	100
1967-68	Sergeant	McGillivray E A	500
1967-68	Ordinary Seaman	McMurphy A	20
1967-68	Staff Sergeant	Mitchell R P	11
1967-68	Able Seaman	Ouellette J J	15
1967-68	Ordinary Seaman	Peterman A J	5
1967-68	Able Seaman	Sadler T R	260
1967-68	Ordinary WREN	Sintzel D	20
1967-68	Leading Air Craftsman	Thibault J P	25
1967-68	Civilian	Varner L K	100
1967-68	Able Seaman	Vautour R	30
1967-68	Lieutenant	Wentz C F	140
1967-68	Ordinary Seaman	Whitlock W	25
1967-68	Flying Officer	Wilson R O	20

\$ 2,735

DEPARTMENT OF NATIONAL REVENUE

Customs and Excise

The outstanding balances of advances were charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
Copas A W	1	5	To be recovered in 1968-69.
Elliston N	1	40	Recovered in 1968-69.
Gilbert N G	1	4	Recovered in 1968-69.
Hobbs H W	1	4	Recovered in 1968-69.
Ierullo J	1	5	To be recovered in 1968-69.
Little R D	1	40	Recovered in 1968-69.
Martin E T	1	4	Recovered in 1968-69.
Moyle K H	1	40	Recovered in 1968-69.
Thompson J	1	3	Recovered in 1968-69.
Titely L	1	15	Recovered in 1968-69.
		<u>\$ 160</u>	

POST OFFICE DEPARTMENT

The outstanding balance of advance was charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
Moyer G	1	<u>\$ 10</u>	To be recovered in 1968-69.

PUBLIC SERVICE COMMISSION

The outstanding balances of advances were charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	<u>Name</u>	<u>Vote</u>	<u>Amount</u>
Belanger P W.....	1	150 (a)	Gyton G M.....	1	100 (a)
Broadbent B.....	1	75 (a)	Hartt B W.....	1	150 (a)
Brown J.....	1	150 (a)	Horner P M.....	1	100 (a)
Buske R S.....	1	75 (a)	Oldham P A.....	1	50 (a)
Cleveland G.....	1	100 (a)	Walker G H.....	1	50 (a)
Fancy R L.....	1	100 (a)	Wawruck I.....	1	150 (a)
Graham A L.....	1	50 (a)			
					<u>\$ 1,300</u>

(a) To be recovered in 1968-69.

DEPARTMENT OF PUBLIC WORKS

The outstanding balances of advances for travelling expenses were charged to the votes shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	<u>Name</u>	<u>Vote</u>	<u>Amount</u>
Colyer H E R.....	1	2,329 (a)	Mracek W L.....	1	300 (a)
Dawe R G.....	1	200 (a)	Oakes W.....	1	1,210 (a)
Duggan J S.....	55	60 (a)	Power W K.....	1	552 (a)
Howland D B.....	1	200 (a)	Sutherland S.....	1	325 (a)
Longley D E.....	1	900 (a)	Toporowski M.....	1	500 (a)
McNally F.....	1	564 (a)			
					<u>\$ 7,140</u>

(a) Department is endeavouring to effect settlement.

TRADE AND COMMERCE

The outstanding balance of advance was charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
Cochrane-Manners F.....	1	<u>\$ 114</u>	To be recovered in 1968-69.

DEPARTMENT OF TRANSPORT

The outstanding balances of advances for travelling expenses were charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	<u>Name</u>	<u>Vote</u>	<u>Amount</u>
Champion E B.....	30	64 (c)	Reardon C M.....	30	53 (b)
Daniels L.....	30	53 (a)	Richards R M.....	30	20 (a)
Husack R.....	30	63 (a)	Weir L R.....	30	27 (a)
Paul J.....	30	24 (a)			
					<u>\$ 304</u>

(a) Department is endeavouring to effect recovery.

(b) Recovered in 1968-69.

(c) To be recovered in 1968-69.

UNEMPLOYMENT INSURANCE COMMISSION

The outstanding balance of advance for travelling expenses was charged to the vote shown:

<u>Name</u>	<u>Vote</u>	<u>Amount</u>	
McGraw G J N.....	1	<u>\$ 150</u>	\$63 was recovered in 1968-69.

SECTION 60 (3)

Stores and materials deleted from inventories with the approval of Treasury Board

DEPARTMENT OF AGRICULTURE

Items held in stores or in reserve and on charge to stock record or capital assets ledger:

Surplus but serviceable.....	20,607
Items issued for use:	
Damaged or destroyed accidentally.....	313
Losses—	
Fire.....	1,283
Theft.....	140
Other causes.....	10,139
	<u>\$ 32,482</u>

DEPARTMENT OF DEFENCE PRODUCTION

Canada Emergency Measures Organization

Items issued for use:

Losses—	
Theft.....	49
Other causes.....	700
	<u>\$ 749</u>

DEPARTMENT OF ENERGY, MINES AND RESOURCES

Items issued for use:

Destroyed accidentally or which became unserviceable for reasons other than being worn out, damaged or destroyed in actual and normal use.....	<u>\$ 200</u>
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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

44-29

DEPARTMENT OF EXTERNAL AFFAIRS

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Obsolete or unserviceable.....	126,293
Items issued for use:	
Losses—	
Theft.....	2,285
Other causes.....	433
Destroyed accidentally or which became unserviceable for reasons other than being worn out, damaged or destroyed in actual and normal use.....	5,312
	<u>\$ 134,323</u>

DEPARTMENT OF FISHERIES

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Surplus but serviceable.....	23,692
Surplus but repairable.....	221,320
Scrap.....	7,279
Items issued for use:	
Damaged or destroyed accidentally.....	2,351
Losses—	
Fire.....	71
Theft.....	896
Other causes.....	24,033
	<u>\$ 279,642</u>

FORESTRY AND RURAL DEVELOPMENT

Items issued for use:	
Losses—	
Fire.....	3,882
Theft.....	160
	<u>\$ 4,042</u>

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Items held in stock or in reserve and on charge to stock record or capital assets ledger:	
Damaged or destroyed accidentally.....	1,365
Losses—	
Net shortages at stock-taking.....	3,497
Items issued for use:	
Damaged or destroyed accidentally.....	33,089
Losses—	
Fire.....	14,398
Theft.....	909
Other causes.....	3
	<u>\$ 53,261</u>

DEPARTMENT OF LABOUR

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Obsolete or unserviceable.....	<u>\$ 4,824</u>

DEPARTMENT OF NATIONAL DEFENCE

Items held in stores or in reserve and on charge to stock record or capital assets ledger:

	Canadian forces	Defence Research Board	Defence Construction (1951) Limited	Total
Losses—				
Stock-taking write-offs.....	645,496	8,459		653,955
Theft or other causes.....	411,028	1,050	1,403	413,481
Destroyed.....	176,496		1,731	178,227
	<u>\$ 1,233,020</u>	<u>\$ 9,509</u>	<u>\$ 3,134</u>	<u>\$ 1,245,663</u>

NATIONAL FILM BOARD

Items held in stores or in reserve and on charge to stock record or capital assets ledger:

Losses—	
Net shortages at stock-taking.....	514
Fire.....	13,622
Items issued for use:	
Damaged or destroyed accidentally.....	11,388
Losses—	
Fire.....	30,225
Theft.....	9,639
Other causes.....	3,547
	<u>\$ 68,935</u>

NATIONAL HEALTH AND WELFARE

Items held in stock or in reserve and on charge to stock record or capital assets ledger:

Losses—	
Stock-taking write-offs.....	1,488
Theft or other causes.....	739
Items issued for use:	
Losses—other causes.....	17,214
	<u>\$ 19,441</u>

NATIONAL RESEARCH COUNCIL INCLUDING THE MEDICAL RESEARCH COUNCIL

Items held in stock or in reserve and on charge to stock record or capital assets ledger:

Stock-taking write-offs.....	2,808
Theft.....	229
Items issued for use:	
Losses—	
Theft.....	280
Other causes.....	369
	<u>\$ 3,686</u>

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

44-31

DEPARTMENT OF NATIONAL REVENUE

Items held in stock or in reserve and on charge to stock record or capital assets ledger:	
Obsolete but serviceable.....	987
Surplus but serviceable.....	82,343
Damaged or destroyed accidentally.....	53
Losses—	
Stock-taking write-offs.....	374
Theft or other causes.....	12,061
Items issued for use:	
Damaged or destroyed accidentally.....	227
Losses—other causes.....	11,655
	<u>\$ 107,700</u>

POST OFFICE DEPARTMENT

Items held in stock or in reserve and on charge to stock record or capital assets ledger:	
Losses—	
Net shortage at stock-taking.....	1,475
Theft.....	15
Items issued for use:	
Losses—	
Fire.....	2,682
Theft.....	707
	<u>\$ 4,879</u>

DEPARTMENT OF PUBLIC WORKS

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Obsolete but serviceable.....	8,784
Surplus but serviceable.....	407,089
Losses—	
Stock-taking write-offs.....	939
Theft or other causes.....	34,161
Items issued for use:	
Losses—theft or other causes.....	12,249
Destroyed accidentally or which became unserviceable for reasons other than being worn out, damaged or destroyed in actual and normal use.....	5,809
	<u>\$ 469,031</u>

SECRETARY OF STATE

Items issued for use:	
Losses—theft	<u>\$ 920</u>

SOLICITOR GENERAL

ROYAL CANADIAN MOUNTED POLICE

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Obsolete but serviceable.....	34,136
Surplus but serviceable.....	247,718
Damaged or destroyed accidentally.....	12
Items issued for use:	
Damaged or destroyed accidentally.....	13,110
Losses—	
Fire.....	4,173
Theft.....	641
Other causes.....	843
	<u>\$ 300,633</u>

The value obtained by Crown Assets Disposal Corporation on disposal was \$65,541.

TRADE AND COMMERCE

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Losses --stock-taking write-offs.....	164
Items issued for use:	
Losses--theft or other causes.....	981
Destroyed accidentally or which became unserviceable for reasons other than being worn out, damaged or destroyed in actual and normal use.....	80
	<u>\$ 1,946</u>

DEPARTMENT OF TRANSPORT

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Obsolete or unserviceable.....	245,697
Items issued for use:	
Losses--theft or other causes.....	37,386
Destroyed accidentally or which became unserviceable for reasons other than being worn out, damaged or destroyed in actual and normal use.....	91,771
	<u>\$ 374,854</u>

UNEMPLOYMENT INSURANCE COMMISSION

Items held in stores or in reserve and on charge to stock record or capital assets ledger:	
Deletion from inventory due to obsolescence.....	\$ 27,992

SECTION 98 (3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

NOTES.—Losses of the Post Office Department are reported separately further on in this section. The public officers guarantee account is reported in the schedule “deposit and trust accounts” in section 7, volume I of this report.

SUMMARY

	Number of cases in 1967-68	Amount of loss	Amount recovered in 1967-68	Net charge to account in 1967-68	Amount out- standing
		\$	\$	\$	\$
Amounts previously reported outstanding					
March 31, 1967.....		130,460			130,460
Net difference due to changes.....		8,972	12,186	115,255	—118,469
		<u>139,432</u>	<u>12,186</u>	<u>115,255</u>	<u>11,991</u>
Amounts reported in 1967-68—					
Losses recovered in full.....	18	3,834	3,834		
Other losses.....	3	9,572	1,850	5,710	2,012
	<u>21</u>	<u>13,406</u>	<u>5,684</u>	<u>5,710</u>	<u>2,012</u>
		<u>152,838</u>	<u>17,870</u>	<u>120,965</u>	<u>14,003</u>

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS
(Figures in brackets indicate amounts previously reported)

Department and position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
Fisheries						
Employee.....	1966-67	\$ 335 (335)	\$ 183 (183)	\$ 152	\$ (152)	Irregularities in connection with the accounting of frozen bait. Irregular payments being received.
Indian Affairs and Northern Development						
Employee.....	1966-67	22,732 (13,760)	3,362	10,398 (12,391)	8,972 (1,369)	Paylist falsification. Prosecuted and sentenced to two years in the penitentiary. Partial recovery made from employee's superannuation credit. A further misappropriation of \$8,972 was discovered later.
National Defence						
Flying officer.....	1966-67	14,046 (14,046)	2,508 (2,383)	11,423 (11,548)	115 (115)	Debtor deceased.
Civilians—navy.....	1965-66	23,843 (23,843)	3,375 (3,375)	20,468	(20,468)	Goods stolen at H.M.C. Dockyard, Halifax. Recovery of loss has not been possible due to the financial situation of the civilians.
Flight sergeant.....	1965-66	2,224 (2,224)	1,508 (1,508)	716	(716)	Falsification of authorization slips for transportation services. Lack of evidence prevents further recovery of loss.
Pay accounts officer.....	1965-66	176 (176)		176	(176)	Negligence was found to be of a minor nature, thus no claim was made against this officer.
Employee.....	1965-66	2,472 (2,472)		2,472	(2,472)	Employee was found not guilty of offence, therefore no recovery was possible.
Personnel—R.C.A.F.....	1965-66	40,000 (40,000)		40,000	(40,000)	No charges laid and no recovery is possible because of lack of evidence.
LACs and civilians.....	1965-66	2,953 (2,953)	1,698 (1,698)	1,255	(1,255)	Theft of barrack stores. Outstanding balance considered uncollectible.
Naval radio station.....	1965-66	23,248 (23,248)		23,248	(23,248)	Irregularities in provision stores caused by unauthorized requisitioning of foodstuffs. Both men found not guilty.
Personnel—R.C.A.F.....	1965-66	40,544 (40,544)	8,939 (8,939)	31,605	(31,605)	Theft of gasoline. Recovery of further amounts is considered unlikely.
Civilians.....	1965-66	2,990 (2,990)	598 (598)	2,392	(2,392)	Three employees were tried, two were found guilty. No further amounts are collectible.
Captain and Lieutenant.....	1965-66	157 (157)	50 (50)	107	(107)	Shortage in postage account. Approved as a charge to army appropriations by T.B. letter 611205 of June 4, 1963.

Department and position	Last year reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
National Revenue—Customs and Excise						
Employee.....	1966-67	\$ 1,729 (1,729)	\$ 1,729	\$ (1,465)	\$ (264)	Recovered in full.
Employee.....	1966-67	438 (438)	438		(438)	Recovered in full.
Employee.....	1966-67	125 (125)	125		(125)	Recovered in full.
Employee.....	1966-67	87 (87)	87		(87)	Recovered in full.
Employee.....	1966-67	71 (71)	71		(71)	Recovered in full.
Employee.....	1966-67	861 (861)	861		(861)	Recovered in full.
Employee.....	1966-67	331 (331)	331		(331)	Recovered in full.
Employee.....	1966-67	408 (408)	408		(408)	Recovered in full.
Employee.....	1966-67	158 (158)	158		(158)	Recovered in full.
Employee.....	1966-67	211 (211)	211		(211)	Recovered in full.
Employee.....	1966-67	96 (96)	96		(96)	Recovered in full.
Employee.....	1966-67	35 (35)	35		(35)	Recovered in full.
Employee.....	1966-67	7 (7)	7		(7)	Recovered in full.
Employee.....	1966-67	144 (144)	144		(144)	Recovered in full.

Employee.....	1966-67	109 (109)	109	Recovered in full. (109)
Employee.....	1966-67	21 (21)	21	Recovered in full. (21)
Employee.....	1966-67	76 (76)	76	Recovered in full. (76)
Employee.....	1966-67	39 (39)	39	Recovered in full. (39)
Secretary of State—Centennial Commission Employee.....	1966-67	3,144 (3,144)	770 (140)	Inability to fully account for accountable advances. Full recovery is uncertain.
Transport Clerk.....	1963-64	42,800 (42,800)	3,123	Misappropriation of public funds through alteration of deposit slips. Recovery is being made by monthly instalments.
		226,610 (217,638)	31,060 (18,874)	
		8,972	12,186	
Net differences due to changes in amounts previously reported...				

LOSSES OCCURRING WITHIN THE FISCAL YEAR AND RECOVERED IN FULL

<u>Department</u>	<u>Number of cases</u>	<u>Amount</u>
		\$
Indian Affairs and Northern Development.....	2	1,332
National Defence.....	7	1,703
National Health and Welfare.....	1	651
National Revenue—Customs and Excise.....	8	148
	18	3,834

OTHER LOSSES

Department and position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	\$	\$	\$	\$	
Indian Affairs and Northern Development Employee.....	1,138	345		793	Misdirection of revenue. Case pending.
National Defence Non-commissioned officer.....	1,219			1,219	Shortage is being investigated by a Board of Inquiry. Further information to be received in due course.
Transport Harbour Master.....	7,215	1,505	5,710		Inability to account for and pay over to the Receiver General wharfage revenue from 1963 to 1966. Full restitution is expected but terms of the recovery are not yet finalized.
	<u>9,572</u>	<u>1,850</u>	<u>5,710</u>	<u>2,012</u>	

POST OFFICE DEPARTMENT

NOTE.—Unrecovered losses of the Post Office Department arising from defalcations are charged to the post office guarantee fund.

SUMMARY					
	Number of cases in 1967-68	Amount of loss	Amount recovered in 1967-68	Net charge to fund in 1967-68	Amount out- standing
		\$	\$	\$	\$
Amounts previously reported outstanding					
March 31st 1967.....		36,108*			36,108*
Net difference due to changes.....		43	28,683	7,468	—36,108
		36,151	28,683	7,468	
Amounts reported in 1967-68—					
Losses recovered in full.....	64	34,702	34,702		
Other losses.....	29	27,719	8,960		18,759
	93	62,421	43,662		18,759
		98,572	72,345	7,468	18,759

*Correction made in amount previously reported outstanding March 31, 1967.
Details are shown on the following pages.

POST OFFICE DEPARTMENT

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS
(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Net charge to post office guarantee fund		Amount outstanding at March 31, 1968	Particulars
			\$	\$	\$	
Postmaster.....	(1966-67)	2,244 (2,244)	1,362 (1,175)	882 (1,069)		Conversion of official funds. Postmaster imprisoned. Regular payments being received.
Postmaster.....	(1966-67)	2,052 (2,052)	861 (836)	1,191 (1,216)		Proceeds from C.O.D. parcels not remitted to senders. Postmaster imprisoned. Intermittent payments being received.
Postmaster.....	(1966-67)	381 (381)	346 (301)	35 (80)		Conversion of official funds. Dismissed. No legal action taken pending possible restitution. Intermittent payments being received.
Postmaster.....	(1966-67)	3,173 (3,173)	1,192 (1,177)	1,981 (1,996)		Conversion of official funds. Dismissed, prosecuted and fined \$300 or 3 months imprisonment. Ordered to pay compensation of \$1,000 to Post Office Department. Periodic payments being received.
Postmaster.....	(1966-67)	1,166 (1,166)	1,035 (975)	131 (191)		Conversion of official funds. Ex-postmaster's financial situation poor. Fairly regular payments being received.
Postmaster.....	(1966-67)	2,821 (2,821)	2,710 (2,683)	111 (138)		Conversion of official funds. Dismissed. Intermittent payments being received.
Postmaster.....	(1966-67)	2,101 (2,101)	1,244 (1,214)	857 (887)		Conversion of official funds. Dismissed, prosecuted and put under suspended sentence. Intermittent payments being received.
Postmaster.....	(1965-66)	1,402 (1,402)	873 (843)	529 (559)		Conversion of official funds. Dismissed, prosecuted and given suspended sentence. Ex-postmaster unemployed most of the time during past 8½ years and in poor financial circumstances. Case closed.

Employee responsible	Year last reported	Net charge to post office guarantee fund			Amount outstanding at March 31, 1968	Particulars
		Amount of loss	Amount recovered			
		\$	\$	\$	\$	
Postmaster.....	(1966-67)	1,872 (1,872)	1,073 (823)	799 (1,049)		Conversion of funds. Dismissed but insufficient evidence to warrant prosecution. Regular payments being received.
Postmaster.....	(1966-67)	3,116 (3,116)	3,116 (3,092)	(24)		Falsification of documents and withholding C.O.D. remittances. Dismissed. Restitution in full received.
Postmaster.....	(1966-67)	1,313 (1,313)	1,010 (890)	303 (423)		Conversion of funds. Ex-postmaster's financial situation is poor. Fairly regular payments being received.
Postmaster.....	(1966-67)	1,098 (1,098)	1,098 (1,094)	(4)		Ex-postmaster originally considered destitute. Restitution in full received.
Postmaster.....	(1966-67)	1,500 (1,500)	695 (675)	805 (825)		Shortage of \$1,500 which the postmaster claimed was remitted. Released. Intermittent payments being received.
Postmaster.....	(1966-67)	2,337 (2,337)	2,005 (1,945)	332 (392)		Conversion of funds. Postmaster sentenced to fine or imprisonment. Fairly regular payments being received.
Postmaster.....	(1966-67)	4,097 (4,097)	443 (408)	3,654 (3,689)		Postmaster committed arson to cover a shortage in C.O.D. funds. She was charged and placed on suspended sentence pending restitution. Intermittent payments being received.
Postmaster.....	(1966-67)	239 (239)	226 (216)	13 (23)		Proceeds of C.O.D. parcels not remitted to senders. Dismissed. Intermittent payments being received.
Postmaster.....	(1966-67)	2,412 (2,412)	1,501 (1,490)	911 (922)		Shortage disclosed at time of inspection. Dismissed. Irregular payments being received.
Postmaster.....	(1966-67)	2,424 (2,424)	2,424 (2,098)	(326)		Conversion of C.O.D. funds. Dismissed, prosecuted and sentenced to imprisonment. Restitution in full received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

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Postmaster.....	7,017 (7,017)	3,836 (3,736)	3,181 (3,281)	Conversion of C.O.D. funds. Dismissed, prosecuted and given a suspended sentence. Intermittent payments being received.
Parcel post couriers and postal employee.....	6,243 (6,243)	6,243 (6,203)	(40)	Parcel post couriers and postal employee held responsible for obtaining money under false pretences and with conspiring to defraud. These employees were charged, eight were convicted and six acquitted. Restitution in full received.
Postmaster.....	2,943 (2,943)	2,207 (2,127)	736 (816)	Conversion of post office funds. Dismissed, prosecuted and received a suspended sentence. Irregular payments being received.
Postmaster.....	823 (823)	588 (488)	235 (335)	Postmaster held responsible for C.O.D. remittances withheld. Dismissed. Prosecution allowed to stand. Fairly regular payments being received.
Postmaster.....	2,938 (2,938)	1,922 (1,815)	1,016 (1,123)	Conversion of funds. No legal action taken against her because of her age (18 years). Fairly regular payments being received.
Postmaster.....	2,210 (2,210)	1,928 (1,653)	282 (557)	Postmaster held responsible for withholding C.O.D. remittances and conversion of funds. Dismissed. Regular payments being received.
Postmaster.....	2,411 (2,411)	2,042 (1,952)	369 (459)	Conversion of funds. Dismissed, prosecuted, found guilty and fined \$150 or 2 months in jail. Order of Compensation obtained. Fairly regular payments being received.
Postmaster.....	8,025 (8,025)	487 (360)	7,538 (7,665)	Conversion of funds. Dismissed, prosecuted and ordered to make restitution in full. She was placed on suspended sentence for 2 years. Fairly regular payments being received.
Postmaster.....	1,750 (1,750)	138 (124)	1,612 (1,626)	Conversion of funds. Dismissed, prosecuted and sentenced to six months imprisonment. Irregular payments being received.
Postmaster.....	571 (571)	385 (370)	186 (201)	Postmaster held responsible for C.O.D. remittances withheld. Dismissed. She and her husband signed a statement promising to repay amount owed. Irregular payments being received.
Postmaster.....	3,477 (3,477)	912 (802)	2,565 (2,675)	Conversion of funds. Prosecuted and sentenced to 6 months in prison. Fairly regular payments being received.

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1968	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1966-67)	860 (860)	635 (610)	225 (250)		Postmaster held responsible for C.O.D. remittances withheld. Dismissed. Legal action not taken because of poor financial condition of the debtor. Intermittent payments being received.
Postmaster.....	(1966-67)	1,195 (1,195)	1,195 (1,120)	(75)		Postmaster held responsible for C.O.D. remittances withheld. Dismissed. Prosecution allowed to stand. Restitution in full received.
Postmaster.....	(1966-67)	1,794 (1,794)	820 (750)	974 (1,044)		Conversion of funds. Dismissed. Prosecution allowed to stand. Fairly regular payments being received.
Postmaster.....	(1966-67)	8,274 (8,274)	2,667 (2,367)	5,607 (5,907)		Postmaster held responsible for C.O.D. remittances withheld. Dismissed, prosecuted and sentenced to prison. Order of Compensation was filed. Fairly regular payments being received.
Postmaster.....	(1965-66)	862 [†] (862)	862 (377)	(485)		Postmaster held responsible for C.O.D. remittances withheld. Dismissed. Prosecution allowed to stand. Restitution in full received.
Postmaster.....	(1966-67)	563 (563)	394 (385)	169 (178)		Postmaster delivered C.O.D.'s before receiving payment for them. Dismissed. Prosecution allowed to stand. Irregular payments being received.
Postmaster.....	(1966-67)	1,867 (1,867)	1,687 (1,507)	180 (360)		Conversion of funds and falsification of records. Dismissed, prosecuted and given 2 years suspended sentence. Fairly regular payments being received.
Postmaster.....	(1966-67)	2,166 (2,166)	1,271 (1,177)	895 (989)		Postmaster held responsible for falsification of accounts and failure to deposit. Intermittent payments being received.
Postmaster.....	(1966-67)	1,036 (1,036)	984 (944)	52 (92)		Postmaster held responsible for financial irregularities. Dismissed, prosecuted and granted a delay to pay his indebtedness. Intermittent payments being received.

Postmaster	737 (737)	288 (265)	449 (472)	Shortage discovered at time of transfer. Conversion of C.O.D. funds. No legal action due to insufficient evidence. Intermittent payments being received.
Postmaster	244 (244)	220 (185)	24 (59)	Postmaster held responsible for shortage although, in a signed affidavit, she claimed that she was unaware a shortage existed and resigned from office. Prosecution held in abeyance pending restitution in full. Irregular payments being received.
Postmaster	1,367 (1,367)	751 (661)	616 (706)	Postmaster held responsible for financial irregularities in the accounts. Resigned. No legal action. Fairly regular payments being received.
Postmaster	621 (621)	333 (248)	288 (373)	Conversion of funds. Dismissed, prosecuted, fined and ordered to make restitution in full. Fairly regular payments being received.
Postmaster	1,262 (1,262)	1,120 (1,074)	142 (188)	Postmaster held responsible for financial irregularities. Dismissed, prosecuted and fined. Intermittent payments being received.
Postmaster	2,505 (2,505)	1,129 (1,074)	1,376 (1,431)	Delayed reporting money order sales. Dismissed. Prosecution allowed to stand. Intermittent payments being received.
Postmaster	539 (539)	161 (136)	378 (403)	Postmaster held responsible for financial irregularities. Dismissed. Prosecution allowed to stand. Intermittent payments being received.
Postmaster	1,243 (1,243)	567 (292)	676 (931)	Postmaster and assistant admitted conversion of funds and falsification of accounts. Both dismissed, prosecuted and ordered to make restitution in full. Fairly regular payments being received.
Postmaster	750 (750)	199 (194)	551 (556)	Conversion. Dismissed, prosecuted and given a suspended sentence. Ex-postmaster over seventy and her only income is old age pension cheque. Case closed.
Postmaster	934 (934)	934 (699)	(235)	Conversion and falsification. Dismissed, prosecuted and found not guilty. Restitution in full received.
Postmaster and assistant	2,263 (2,263)	1,808 (1,508)	455 (755)	Postmaster held responsible for shortage although he and assistant denied conversion. Postmaster dismissed. Prosecution allowed to stand. Intermittent payments being received.

Employee responsible	Year last reported	Net charge to post office guarantee fund		Amount recovered	Amount outstanding at March 31, 1968		Particulars
		\$	\$		\$	\$	
Postmaster.....	(1966-67)	1,580 (1,580)	973 (861)	607 (719)	Shortage disclosed at time of inspection. Conversion. Dismissed, prosecuted and given two years suspended sentence. Regular payments being received.		
Postmaster.....	(1966-67)	761 (761)	411 (351)	350 (410)	Postmaster denied conversion. C.O.D. remittances delayed. Removed from office. Intermittent payments being received.		
Postmaster and assistant.....	(1966-67)	6,830 (6,830)	1,963 (1,663)	4,867 (5,167)	Conversion and falsification. Postmaster dismissed. Assistant prosecuted, fined \$500 or 6 months in prison. Fairly regular payments being received.		
Postmaster.....	(1966-67)	321 (321)	299 (254)	22 (67)	Conversion and falsification. Post office closed. Prosecution allowed to stand. Intermittent payments being received.		
Assistant.....	(1966-67)	434 (434)	336 (231)	98 (203)	Conversion. Dismissed. Prosecution allowed to stand. Fairly regular payments being received.		
Postmaster.....	(1966-67)	4,239 (4,239)	2,958 (2,683)	1,281 (1,556)	Falsification of accounts. Dismissed, prosecuted and ordered to make full restitution. Regular payments being received.		
Postmaster and assistant.....	(1966-67)	4,479 (4,479)	2,861 (2,561)	1,618 (1,918)	Conversion of funds by postmaster and assistant. Dismissed. Both prosecuted but case dismissed. Regular payments being received.		
Postmaster.....	(1966-67)	470 (470)	453 (393)	17 (77)	Conversion of funds. Dismissed. Prosecution allowed to stand. Intermittent payments being received.		
Postmaster.....	(1966-67)	1,197 (1,197)	1,121 (1,061)	76 (136)	Conversion of funds. Dismissed. No prosecution. Intermittent payments being received.		
Postmaster.....	(1966-67)	1,687 (1,687)	898 (658)	789 (1,029)	Conversion and falsification. Dismissed, prosecuted and given a suspended sentence. Order of Compensation filed. Regular payments being received.		

Postmaster and assistant.....	4,120 (4,120)	2,242 (1,842)	1,878 (2,278)	Assistant held responsible for financial irregularities in the accounts. Postmaster and assistant dismissed. No prosecution. Regular payments being received.
Postmaster.....	1,435 (1,435)	1,435 (1,078)	(357)	Postmaster held responsible for shortage in C.O.D. funds. Dismissed. Restitution in full received.
Postmaster.....	588 (588)	398 (293)	190 (295)	Conversion. Dismissed, prosecuted and sentenced to three months in prison. Fairly regular payments being received.
Postmaster.....	1,826 (1,826)	945 (830)	881 (996)	Conversion of C.O.D. funds. Post office transferred. Prosecuted, fined \$250 or 3 months in prison. Order of Compensation filed. Fairly regular payments being received.
Postmaster.....	138 (138)	111 (78)	27 (60)	Conversion of funds. Dismissed. Prosecution allowed to stand. Intermittent payments being received.
Postmaster.....	453 (453)	312 (297)	141 (156)	Conversion of funds. Post office transferred. Prosecution allowed to stand. Intermittent payments being received.
Postmaster.....	2,186 (2,186)	793 (628)	1,393 (1,558)	Postmaster held responsible for shortage although she denied conversion. Post office closed. Prosecution allowed to stand. Fairly regular payments being received.
Postmaster.....	171 (171)	171 (129)	(42)	Postmaster held responsible for financial irregularities. Dismissed. Prosecution allowed to stand. Restitution in full received.
Postmaster.....	975 (975)	880 (820)	95 (155)	Conversion. Dismissed, prosecuted and given 2 years suspended sentence. Order of Compensation filed. Irregular payments being received.
Postmaster.....	1,332 (1,332)	988 (910)	344 (422)	Conversion and falsification. Dismissed, prosecuted and received 12 months suspended sentence. Intermittent payments being received.
Postmaster.....	952 (952)	127 (62)	825 (890)	Conversion of funds. Dismissed. Prosecution allowed to stand. Case referred to Department of Justice. Intermittent payments being received.
Postmaster.....	1,045 (1,045)	39 (19)	1,006 (1,026)	Postmaster held responsible for financial irregularities and conversion of C.O.D. funds to her own use. No prosecution. Irregular payments being received.

PUBLIC ACCOUNTS, 1967-68

Employee responsible	Year last reported	Net charge to post office guarantee fund		Amount recovered	Amount outstanding at March 31, 1968		Particulars
		\$	\$	\$	\$	\$	
Postmaster and assistant.....	(1966-67)	1,620 (1,620)	1,248 (1,228)		372 (392)		Conversion by postmaster and assistant. Dismissed, prosecuted and sentenced to a fine of \$200 or one month in prison. Order of Compensation filed. Irregular payments being received.
Postmaster.....	(1966-67)	723 (723)	558 (538)		165 (185)		Conversion of funds. Post office transferred. No prosecution. Irregular payments being received. Case referred to Department of Justice.
Postmaster.....	(1966-67)	534 (534)	398 (373)		136	(161)	Conversion of funds. Dismissed, prosecuted and given a suspended sentence. Ordered to pay \$50 monthly. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	(1966-67)	216 (216)	170		46	(216)	Fraudulent negotiation of family allowance cheques. No legal action. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postal clerk.....	(1966-67)	362 (362)	270 (165)		92	(197)	Conversion of C.O.D. funds. Dismissed, prosecuted and sentenced to 6 months in jail. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	(1966-67)	1,186 (1,186)	157 (221)		1,029	(965)	Conversion of funds and falsification of records. Transferred. Prosecuted and found not guilty. Balance due withdrawn from post office guarantee fund. Case closed.
Postmaster.....	(1965-66)	1,216 (1,216)	56 (31)		1,160	(1,185)	Conversion of funds and falsification of records. Post office closed. Prosecuted and sentenced to one year in prison. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	(1966-67)	1,521 (1,521)	531 (231)		990	(1,290)	Conversion and falsification. Relieved of duty. Prosecuted and given one year suspended sentence. Order of Compensation obtained. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.

Postmaster.	425 (425)	(1966-67)	420 (405)	5	(20)	Postmaster held responsible for shortage although she denied conversion. Post office transferred. No legal action. Balance due withdrawn from post office guarantee fund. Restitution in full received in April 1968.
Postmaster.	1,271 (1,271)	(1966-67)	188 (188)	1,083	(1,083)	Conversion and falsification. Post office transferred. No legal action. Balance due withdrawn from post office guarantee fund. Due to ex-postmaster's poor financial circumstances and as further efforts to collect would result in a loss of time and money, the case was closed.
Postmaster.	906 (906)	(1966-67)	43 (43)	863	(863)	Conversion and falsification. Dismissed. No legal action. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.	1,875 (1,875)	(1966-67)	400 (125)	1,475	(1,750)	Postmaster held responsible for irregularities in the accounts. Post office closed. No legal action. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.	187 (187)	(1966-67)	155 (20)	32	(167)	Postmaster held responsible for shortage although she denied conversion. Dismissed. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.	1,660 (1,660)	(1966-67)	331 (226)	1,329	(1,434)	Conversion and falsification. Dismissed, prosecuted and given suspended sentence. Fined \$125 and ordered to pay \$25 monthly. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.	348 (348)	(1966-67)	64 (44)	284	(304)	Break, entry and theft of mail. Prosecuted and sentenced to 9 months in penitentiary. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.	481 (481)	(1966-67)	104 (4)	377	(477)	Conversion of funds. Dismissed. Prosecuted and fined \$150 or spend 3 months in jail. Order of Compensation obtained. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.

Employee responsible	Year last reported	Net charge to post office guarantee fund			Amount recovered	Amount outstanding at March 31, 1968	Particulars
		\$	\$	\$			
Postmaster	(1966-67)	3,667 (3,667)	2,891 (2,391)	776 (1,276)			Conversion. Postmaster issued money orders for personal use without placing funds in till to cover. Prosecuted and fined \$300 or spend 4 months in jail. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster	(1966-67)	1,809 (1,809)	1,542 (1,141)	267 (668)			Conversion and falsification. Dismissed, prosecuted and ordered to pay outstanding balance by March 25, 1968. Balance due withdrawn from post office guarantee fund. Restitution in full received in April 1968.
Postmaster	(1966-67)	579 (579)	114 (54)	465 (525)			Conversion and falsification. Dismissed, prosecuted and given a 16 month suspended sentence. Order of Compensation obtained. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster	(1966-67)	1,227 (1,227)	4 (4)	1,223 (1,223)			Conversion of funds. Dismissed. Postmaster bankrupt. Prosecution still pending. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster	(1966-67)	341 (341)	120 (2)	221 (339)			Conversion of funds. Dismissed, prosecuted and fined \$100. Order of Compensation obtained. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster	(1966-67)	1,066 (1,058)	150	916 (1,058)			Conversion and falsification. Dismissed, prosecuted and given a suspended sentence. Ordered to pay \$20 monthly. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.

Postmaster.....	1,238 (1,238)	(1966-67)	438 (91)	800	(1,147)	Postmaster held responsible for shortage although he denied conversion. Values not given proper protection. Post office closed. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	1,282 (1,282)	(1966-67)	763 (302)	519	(980)	Conversion and falsification. Dismissed. Prosecution allowed to stand. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	1,054 (1,049)	(1966-67)	115 (115)	939	(934)	Conversion and falsification. Post office closed. Prosecuted and remanded for one year in order to make restitution. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	2,434 (2,434)	(1966-67)	2,199 (1,408)	235	(1,026)	Conversion and falsification. Post office transferred. No legal action. Balance due withdrawn from post office guarantee fund. Efforts to collect are continuing.
Postmaster.....	485 (426)	(1966-67)	438 (309)	47	(117)	Conversion and falsification. Dismissed. Prosecution pending. Balance due withdrawn from post office guarantee fund. Restitution in full received in April 1968.
Postmaster.....	921 (921)	(1966-67)	921 (876)		(45)	Conversion of funds. Dismissed, prosecuted and fined \$50 or 30 days in jail. Balance recovered in full.
Postal clerk.....	461 (461)	(1966-67)	461 (173)		(288)	Conversion of funds and falsification of C.O.D. records. Dismissed, prosecuted and given two years suspended sentence. Balance recovered in full.
Postmaster.....	2,769 (2,769)	(1966-67)	2,769 (2,694)		(75)	Conversion. Postmaster issued money orders for personal use without placing funds in till to cover. Dismissed, prosecuted and fined \$100. Balance recovered in full.
Postmaster.....	892 (892)	(1966-67)	892 (665)		(227)	Postmaster held responsible for C.O.D. shortage believed due to carelessness on part of assistant. Postmaster still in office. Balance recovered in full.
Postmaster.....	486 (486)	(1966-67)	486 (144)		(342)	Postmaster held responsible for shortage although she denied conversion. Post office transferred. Balance recovered in full.
Postmaster.....	298 (298)	(1966-67)	298 (200)		(98)	Postmaster held responsible for shortage although she denied conversion. Balance recovered in full.

Employee responsible	Year last reported	Net charge to post office guarantee fund			Amount outstanding at March 31, 1968	Particulars
		\$	\$	\$		
Postmaster.....	(1966-67)	162 (162)	162 (121)		(41)	Postmaster held responsible for irregularities in her accounts. No evidence of conversion. Balance recovered in full.
Postmaster.....	(1966-67)	1,628 (1,628)	1,628 (1,513)		(115)	Shortage disclosed on inspection. Postmaster denied conversion. Balance recovered in full.
Letter carrier.....	(1966-67)	14 (14)	14		(14)	Money order removed from register in mail bag which was left unprotected. Balance recovered in full.
Postmaster.....	(1966-67)	364 (364)	364 (255)		(109)	Postmaster held responsible for financial irregularities in the accounts. Post office transferred. Balance recovered in full.
Postmaster.....	(1966-67)	398 (398)	398 (397)		(1)	Postmaster held responsible for shortage although he denied conversion. Dismissed. Post office closed. Balance recovered in full.
Postmaster.....	(1966-67)	2,777 (2,777)	2,777 (2,773)		(4)	Conversion and falsification. Prosecution allowed to stand. Balance recovered in full.
Postal clerk.....	(1966-67)	7,505 (7,505)	7,505		(7,505)	Employee in remittance centre removed cash and replaced it with N.S.F. cheque. Prosecuted and given 12 months suspended sentence. Balance recovered in full.
Postmaster.....	(1966-67)	19 (19)	19		(19)	Postmaster held responsible for financial irregularities in the accounts. Balance recovered in full.
Assistant.....	(1966-67)	171 (171)	171 (170)		(1)	Conversion and falsification. Post office closed. No legal action. Balance recovered in full.
Postmaster.....	(1966-67)	90 (90)	90 (3)		(87)	Postmaster held responsible for financial irregularities in the accounts. Post office transferred. Balance recovered in full.

Postmaster.....	1,631 (1,631)	(1966-67)	1,631 (1,509)	(122)	C.O.D. shortage disclosed as result of audit at headquarters re robbery. Postmaster denied conversion although there was evidence of falsification. No prosecution. Balance recovered in full.
Postmaster.....	646 (646)	(1966-67)	646 (495)	(151)	Shortage disclosed as result of audit at headquarters re robbery. Postmaster denied conversion although there was evidence of falsification. No prosecution. Balance recovered in full.
Postmaster.....	114 (114)	(1966-67)	114 (73)	(41)	Shortage disclosed on inspection. Denied conversion but admitted falsification of official records. No legal action. Balance recovered in full.
Postmaster.....	1,247 (1,247)	(1966-67)	1,247 (9)	(1,238)	Conversion of funds and falsification of accounts. Dismissed, prosecuted and given 2 years suspended sentence. Balance recovered in full.
Postmaster.....	564 (564)	(1966-67)	564 (452)	(112)	Postmaster held responsible for financial irregularities in his accounts. Resigned. Balance recovered in full.
Postmaster.....	403 (403)	(1966-67)	403 (78)	(325)	Postmaster held responsible for shortage. Denied conversion and falsification. Post office transferred. Balance recovered in full.
Postal clerk.....	351 (330)	(1966-67)	351 (121)	(209)	Conversion of C.O.D. funds. Dismissed. No legal action. Balance recovered in full.
Postmaster.....	2,095 (2,095)	(1966-67)	2,095 (1,362)	(733)	Shortage disclosed on inspection which was carried out following a robbery. Postmaster held responsible because of his carelessness. Post office closed. Balance recovered in full.
Postal clerk.....	902 (902)	(1966-67)	902	(902)	Shortage disclosed as result of fire in vault. Clerk accepted responsibility for loss although she denied conversion. Balance recovered in full.
Postmaster.....	2,538 (2,529)	(1966-67)	2,538 (174)	(2,355)	Conversion and falsification. Dismissed. Prosecution pending. Balance recovered in full.
Postmaster.....	1,756 (1,755)	(1966-67)	1,756 (1,300)	(455)	Conversion and falsification. Post office closed. Prosecution pending. Balance recovered in full.
Postmaster.....	200 (200)	(1966-67)	200 (33)	(167)	Shortage in denominative money order credit at time of transfer of post office. Balance recovered in full.

Employee responsible	..	Year last reported	Net charge to post office guarantee fund		Amount recovered	Amount outstanding at March 31, 1968		Particulars
			\$	\$	\$	\$	\$	
Postal clerk.....		(1966-67)	(60)			(60)		Shortage of 2,000 x 3c. precancelled stamps in main stock. Unable to place responsibility. Committee on financial accountability ruled that amount be written off to revenue.
Postmaster.....		(1966-67)	1,100 (1,100)		1,100 (238)	(862)		Conversion of funds. Dismissed, prosecuted and given a one year suspended sentence. Order of Compensation obtained. Balance recovered in full.
			204,672 (204,629)	75,662 (68,194)	129,010 (100,327)	(36,108)		
Net difference due to change in amounts previously reported.....			43	7,468	28,683	-36,108		

Employee responsible	Amount of loss	Recovered	Amount outstanding	Particulars
	\$	\$	\$	
Assistant.....	7,772	1,993	5,779	Conversion and falsification. Dismissed, prosecuted and fined \$100. Ordered to pay \$100 monthly. Regular payments received.
Postmaster.....	415	332	83	Conversion and falsification. Dismissed. No prosecution due to lack of evidence. Efforts will be made to recover amount.
Postmaster.....	627	497	130	Conversion and falsification. Dismissed, prosecuted and fined \$50. Ordered to pay outstanding amount. Efforts will be made to recover amount.
Postmaster.....	1,369	237	1,132	Conversion and falsification. Dismissed, prosecuted and given a suspended sentence. Order of Compensation obtained. Fairly regular payments being received.
Postmaster.....	1,060	111	949	Conversion and falsification. Dismissed, prosecuted and case remanded until September 1968 in order for ex-postmaster to make restitution.
Postmaster.....	449		449	Conversion and falsification. Dismissed. Prosecution allowed to stand. Outstanding balance will be recovered from ex-postmaster's superannuation credits.
Postmaster.....	3,340	385	2,955	Conversion of C.O.D. funds. Dismissed, prosecuted and given a suspended sentence. Ordered to pay \$100 monthly. Payments being received.
Postmaster.....	1,461	1,095	366	Postmaster denied conversion but admitted falsification. Transferred. No prosecution. Efforts to collect are continuing.
Postmaster and postal clerk.....	334		334	Financial irregularities due to poor management. Still under investigation. Efforts to collect are continuing.
Postal clerk.....	548		548	Conversion and falsification. Dismissed. Prosecution allowed to stand. Efforts will be made to recover amount.
Postal clerk.....	134		134	Conversion of C.O.D. funds. Dismissed. No prosecution. Efforts will be made to recover amount.
Postmaster.....	527	90	437	Postmaster held responsible for financial irregularities in her accounts. Denied conversion. Balance recovered in full in May 1968.

OTHER LOSSES—Concluded

Employee responsible	Amount of loss	Recovered	Amount outstanding	Particulars
	\$	\$	\$	
Postmaster.....	815		815	Conversion of C.O.D. funds. Dismissed. Prosecution pending. Efforts will be made to recover amount.
Postmaster.....	84	50	34	Shortage disclosed on inspection. Denied conversion. Efforts will be made to recover amount.
Postmaster.....	387	113	274	Postmaster denied conversion but admitted falsification. Post office closed. No prosecution. Balance recovered in full in May 1968.
Postmaster.....	2,394	923	1,471	Conversion of funds. Post office closed. Prosecution pending. Efforts will be made to recover amount.
Postmaster.....	375	263	112	Shortage disclosed at time of inspection. Further C.O.D. not remitted. Payments being received.
Postmaster.....	34		34	Postal scrip missing at time of closing. Summer post office. Amount to be recovered from salary.
Postmaster.....	419	191	228	Conversion and falsification. Dismissed. Prosecution pending. Efforts will be made to recover amount.
Postal clerk.....	98	50	48	Postal clerk held responsible for shortage in his wicket credit. Balance recovered in full in April 1968.
Postmaster.....	692	324	368	Shortage disclosed at time of inspection which was made because of death of postmaster. Balance outstanding to be recovered from estate.
Postmaster.....	1,150	96	1,054	Conversion and falsification. Post office transferred. Prosecution allowed to stand. Outstanding balance to be recovered from ex-postmaster's supernuation credits.
Postmaster.....	1,631	1,492	139	Conversion and falsification. Dismissed. Prosecution pending. Balance recovered in full in April 1968.
Postmaster.....	694	600	94	Conversion of C.O.D. funds. Dismissed. Prosecution pending. Balance will be recovered from credit amount being held.

Postmaster.....	42	24	18	Financial irregularities in the accounts of late postmaster. Balance recovered in full in April 1968.
Assistant.....	676		676	Conversion and falsification. Dismissed. Prosecution pending. Balance recovered in full in April 1968.
Postal clerk.....	52	3	49	Conversion of funds. Suspended from duty. No prosecution. Balance to be recovered from superannuation credits due postal clerk.
Postmaster.....	22		22	Conversion and falsification. Further shortage disclosed in April 1968. Dismissed. Prosecution pending. Efforts will be made to recover amount.
Postmaster.....	118	91	27	Denied conversion but admitted falsification. Post office transferred. Balance re-covered in full.
	<u>27,719</u>	<u>8,960</u>	<u>18,759</u>	

1967-68
PUBLIC ACCOUNTS

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EDUCATIONAL LEAVE COSTS GRANTED UNDER SECTION 57 OF THE PUBLIC SERVICE
TERMS AND CONDITIONS OF EMPLOYMENT REGULATIONS

Department	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture.....	23	63,061	1,463		5,174		57	69,755
Defence Production.....	1	2,725						2,725
Dominion Bureau of Statistics.....	4	7,558	450		700	100		8,808
Energy, Mines and Resources.....	18	42,218	2,706		6,575			51,499
Finance.....	2	6,510			1,360	130		8,000
Fisheries.....	31	90,112	3,255	20,561				113,928
Forestry and Rural Development.....	40	90,359	9,713		26,689			126,761
Indian Affairs and Northern Development.....	48	100,923	25,066	1,645	12,140		950	140,724
Labour.....	1	2,197						2,197
Manpower and Immigration.....	3	6,300			1,566			7,866
National Defence.....	31	150,437	325	162	5,547			156,471
National Health and Welfare.....	82	44,174	6,543	5,028	15,756	510		72,011
Privy Council—Economic Council of Canada.....	2	4,232	2,415		750			7,397
Public Archives and National Library.....	30	30,406	333		8,400			39,139
Public Works.....	2	4,272						4,272
Secretary of State.....	3	3,100						3,100
Solicitor General.....	5	16,570	100		2,478			19,148
Trade and Commerce.....	4	6,893						6,893
Transport.....	63	178,966	6,210		47,791	3,475		236,442
Veterans Affairs.....	104	15,117	4,465	5,566	7,050	160	1,195	33,553
Totals.....	497	866,130	63,044	32,962	141,976	4,375	2,202	1,110,689

LOSSES OF \$1,000 OR MORE DUE TO ACCIDENTAL DESTRUCTION OF, OR DAMAGE TO, ASSETS
WHICH WOULD NORMALLY BE COVERED BY INSURANCE HAD SUCH COVERAGE EXISTED

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....	3,600			4,684		8,284
Fisheries.....				6,047		6,047
Forestry and Rural Development.....	8,100		2,154	2,239		12,493
Indian Affairs and Northern Development....	101,548	26,204	26,235	30,885	23,200	208,072
National Defence.....	136,672	48,973	728,000	104,529		1,018,174
National Research Council.....		810	3,139	2,573		6,522
Public Works.....	69,701	12,323	200	4,500	226,021	312,745
Solicitor General.....			2,000	11,422		13,422
Transport.....	76,319	4,054	150,459	17,953	7,659	256,444
Veterans Affairs.....	8,170					8,170
Totals.....	404,110	92,364	912,187	184,832	256,880	1,850,373

REPORT OF SURPLUS MATERIAL DISPOSED OF IN 1967-68

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained		
	\$	\$	\$	\$	\$	\$
Agriculture.....						609
Central Mortgage and Housing Corporation..			20,607	2,693	6,147	84
Chief Electoral Officer, Office of the.....			3,626	650	490	9
Consumer and Corporate Affairs.....					311	26
Defence Production.....	1,275,622	87,805	3,920,829	454,650	259,454	34,822
Canada Emergency Measures Organization	27,292	187	8,407	981	611	29
Dominion Bureau of Statistics.....	2,311				237	
Energy, Mines and Resources.....	412	67	7,760	1,232	9,757	2,237
External Affairs.....			1,083	1,083	58,505	227
Finance.....	9,608	400	120,000	95,000		
Fisheries.....			8,294	1,426	7,638	749
Forestry and Rural Development.....			23,692	3,911	30,438	1,008
Governor General and Lieutenant-Governors.			686	235	4,721	
Indian Affairs and Northern Development...					58	
Insurance.....	3,954	412	123,317	14,677	19,024	2,742
Labour.....					335	
Legislation.....			10,782	7,540	5,481	
Manpower and Immigration.....					268	
National Defence.....	98	98	20,638	454	3,124	4,946
Defence Research Board.....	(1) 16,265	(2) 560,658	(1) 41,207,240	(2) 2,274,899	3,662,647	706,638
Defence Construction (1951) Limited.....	(2) 1,205	(2) 57	(1) 577,720	35,044	48,638	17,242
National Health and Welfare.....	469	80	3,296	458		
National Research Council.....	114,758	7,900	46,714	3,882	10,767	5,777
National Revenue.....	987	155	(1) 63,779	5,544	7,777	1,959
Post Office.....	(3) 78,545	5,813	82,344	35,214	24,707	725
Public Service Commission.....			3,715	181	20,553	1,961
Public Works.....	8,784	654	407,089	54,303	252	31
Secretary of State.....	7,605	1,800	714,737	331,596	216,583	8,399
Trade and Commerce.....			44,986	37,062	821	247
Transport.....			(1) 1,177,953	46,877	8,382	100
Treasury Board.....	(1) 166,160	14,714	3,626	650	130,612	31,975
Unemployment Insurance Commission.....	375	132	2,301	650	490	84
Veterans Affairs.....	826	126	72,542	5,561	26,104	696
					16,848	8,270
Totals.....	17,863,276	681,058	48,677,763	3,416,453	4,581,780	831,592

- (1) Included in these amounts is material of which Crown Assets Disposal Corporation has authorized the destruction: National Defence (obsolete but serviceable) \$362,158, National Defence (surplus but serviceable) \$352,955, National Research Council (surplus but serviceable) \$151, Transport (obsolete but serviceable) \$1,031, Transport (surplus but serviceable) \$4,642.
- (2) Included in these amounts is material which was recategorized by Crown Assets Disposal Corporation as scrap and sold: National Defence (obsolete but serviceable) \$1,981,565 sold for \$5,715, National Defence (surplus but serviceable) \$2,116,063 sold for \$8,793, and Transport (surplus but serviceable) \$129,863 sold for \$199.
- (3) Included \$61,265 for outdated printed forms, year type, and miscellaneous items not reported to Crown Assets Disposal Corporation.

**SUMMARY OF ACCOUNTS PROPERLY CHARGEABLE TO THE FISCAL YEAR 1967-68
BUT CARRIED OVER TO THE FISCAL YEAR 1968-69**

Department	Vote No.	Invoice in Treasury Office at April 30, 1968		Invoice in Department at April 30, 1968		Invoice received by Department after April 30, 1968	
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Insufficient funds	Other reasons
		\$	\$	\$	\$	\$	\$
Agriculture.....	1				15,165		3,697
	5				5,033		6,746
	10						5,622
	15			2,371	9,851	5,532	
	20						2,061
	25		42,843				12,358
	30						2,254
	35						5,955
	40				1,982		2,731
	45				18,712		1,195
	55				8,173		
	60				78,596		
			42,843	2,371	137,512	5,532	42,619
Board of Broadcast Governors.....	1						7,989
Consumer and Corporate Affairs.....	1	31,421	1,889	10,228			
	10				1,075		
	20				22,063		
		31,421	1,889	10,228	23,138		
Defence Production.....	1		144		16,095		8,439
	20				2,649		
			144		18,744		8,439
Dominion Bureau of Statistics.....	1						13,061
Energy, Mines and Resources.....	1	66,554	4,006				
	Stat.						4,933,265
	35	52,322	9,671				
	40	150,136	3,290				
	65				5,865		
	70				2,054		
		269,012	16,967		7,919		4,933,265
External Affairs.....	1		71,012		36,467		
	30				83		
			71,012		36,550		
Finance.....	1				50		15,874
	20						19,997
	25						246
	30		5,086				608
	Stat.						233,751
			5,086		50		270,476
Fisheries.....	1						7,703
	5		34,868				43,635
	10						41,724
	15	53,222	36,602			1,600	
	20		2,461		17,624	17,624	43,145
	25		10,201				22,304

**SUMMARY OF ACCOUNTS PROPERLY CHARGEABLE TO THE FISCAL YEAR 1967-68
BUT CARRIED OVER TO THE FISCAL YEAR 1968-69—Continued**

Department	Vote No.	Invoice in Treasury Office at April 30, 1968		Invoice in Department at April 30, 1968		Invoice received by Department after April 30, 1968	
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Insufficient funds	Other reasons
		\$	\$	\$	\$	\$	\$
Fisheries— <i>Concluded</i>	EMR 40	53,222	84,132		17,624	1,404 20,628	158,511
Forestry and Rural Development.....	15		251		452		2,020
	20		78,890		1,542		3,610
	35		24,471	2,524,427	39,023	2,104,027	
	45						90,533
	Stat.						132,087
			103,612	2,524,427	41,017	2,104,027	223,250
Governor General and Lieutenant-Governors....	5						4,397
Indian Affairs and Northern Development.....	1	8,703	9,539				
	5	92,910	153,318	1,851,885		153,054	
	10		97,754		221,303		110,828
	20	474,583	110,294	1,114,262		191,094	
	25		59,572		55,353		64,050
	35		1,897		9,338		
	40				11,970		
		576,196	432,374	2,966,147	297,964	344,148	174,878
Industry.....	1				24,102		17,654
	5				54,144		
	10				48,292		2,616
	20				82,182		
					208,720		20,270
Insurance.....	1		302				
Justice	1		2,904		1,419		4,746
Labour.	1				3,881		1,297
	5				3,460		726
	10				485		851
	15				67		282
					7,893		3,156
Legislation.....	20				16		
	25				5,279		
					5,295		
Manpower and Immigration	1				21,749		
	5		3,942		386,210		14,585
	10		4,195		217,284		4,015
	15		475		36,880		
	20		1,500		14,866		
	30				831		
	DOT 100		498				
			10,610		677,820		18,600
National Defence.....	1		4,035				
	15	12,898,448	1,871,875	2,826,761		1,430,939	
	20		2,012		22,360		

**SUMMARY OF ACCOUNTS PROPERLY CHARGEABLE TO THE FISCAL YEAR 1967-68
BUT CARRIED OVER TO THE FISCAL YEAR 1968-69—Continued**

Department	Vote No.	Invoice in Treasury Office at April 30, 1968		Invoice in Department at April 30, 1968		Invoice received by Department after April 30, 1968	
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Insufficient funds	Other reasons
		\$	\$	\$	\$	\$	\$
National Defence— <i>Concluded</i>	25	708,313	187,489	2,604			
	30	110,434	153				
		13,717,195	2,065,564	2,829,365	22,360	1,430,939	
National Gallery of Canada.	1	41,476	3,422	16,943			
National Health and Welfare.....	1		271		1,561		5,110
	5		278		20,403		82,665
	6		23				
	8						687
	20	587,601	67,095	125,000		429,353	
	25		103				
	30		21,421		4,290	20,254	11,916
	40		1,136				39,155
		587,601	90,327	125,000	26,254	449,607	139,533
National Research Council including the Medical Research Council.....	1				13,134		
	5			1,095			
				1,095	13,134		
National Revenue.....	1		306		22,174		
	5				4,450		
	10				895		
			306		27,519		
Post Office.....	1		2,694		8,423		43,047
Privy Council.....	10						9,750
	15				7,909		41,170
					7,909		50,920
Public Archives and National Library.....	1						7,019
	5						3,463
							10,482
Public Printing and Stationery.....	1		2,521		4,078		
Public Service Commission.	1				54,737		22,267
	5				4		1,470
					54,741		23,737
Public Service Staff Relations Board.....	1						291
Public Works.....	1		10,183				34,653
	5		65,342				304,486
	10		2,354				21,419
	15		307,948				372,880
	20		13,571				43,237
	25						3,959
	30		53,046	874,103	57,567	57,566	

**SUMMARY OF ACCOUNTS PROPERLY CHARGEABLE TO THE FISCAL YEAR 1967-68
BUT CARRIED OVER TO THE FISCAL YEAR 1968-69—Continued**

Department	Vote No.	Invoice in Treasury Office at April 30, 1968		Invoice in Department at April 30, 1968		Invoice received by Department after April 30, 1968	
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Insufficient funds	Other reasons
Public Works— <i>Concluded</i> ..	35	\$	\$	\$	\$	\$	\$
	40		3,768				15,452
	55						38,314
	Stat.						384
	AGRIC 10		1,571				287,984
	DDP 25		515				
	EMR 20						2,658
	25		696				
	45						41,449
	EA 10						4,889
	FISH 25						24,010
	FRD 15		596				
	IAND 10						69,752
	25						29,381
	35						329
	DND 15					21,791	
	NH & W 25						18,121
	SEC ST 2						11,649
	SG 10						71,074
	15		110				
	20						4,211
	DOT 20					234,218	50,951
	80						11,768
			459,700	874,103	57,567	313,575	1,463,010
Secretary of State.....	1				447		
	5				30		
	10				4,917		
	15	28,182	4,624	44,353		2,305	
	40						63,236
		28,182	4,624	44,353	5,394	2,305	63,236
Solicitor General.....	1		29		218		
	5		99		24,531		
	10				1,910		
	15		91,052				61,885
	20						7,646
			91,180		26,659		69,531
Trade and Commerce.....	1				3,942		28,582
	5		3,353		9,921		651
	10		178		47,654		41,204
	15	67,136	14,467	3,766		19,551	
	20		98		15,761		
	29			24,686	19,399		
	AGRIC 1				62		
	EMR 1				56		
	FISH 1				131		
	FRD 25				2,576		
	IND 1				188		
	MI 5				448		
	DND 15			14			
	NG 1				6		
	NHW Stat.				216		
		67,136	18,096	28,466	100,360	19,551	70,437

SUMMARY OF ACCOUNTS PROPERLY CHARGEABLE TO THE FISCAL YEAR 1967-68
BUT CARRIED OVER TO THE FISCAL YEAR 1968-69—*Concluded*

Department	Vote No.	Invoice in Treasury Office at April 30, 1968		Invoice in Department at April 30, 1968		Invoice received by Department after April 30, 1968	
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Insufficient funds	Other reasons
		\$	\$	\$	\$	\$	\$
Transport.....	1				8,495		11,255
	5				54,745		193,768
	10		15,940		7,732		52,591
	30		164,058	797,183	64,136	81,592	
	35		81,888		316,310		76,685
	40		16,036		30,436		15,254
	90						35,735
	105a						4,692
	Stat.		6,578				833,918
			284,500	797,183	481,854	81,592	1,223,898
Treasury Board.....	1				202		2,967
	Stat.						116,895
Unemployment Insurance Commission.....					202		119,862
	1		1,242		17,410		3,326
Veterans Affairs.....	1						17
	5		71		16		500
	20						255
	30		47,839		6,984		382,302
	40		395				809
	DND 15	113				125	
	SG 15		2,592				21,421
		113	50,897		7,000	125	405,304
		15,371,554	3,846,948	10,219,681	2,342,529	4,772,029	9,575,271

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PUBLIC ACCOUNTS OF CANADA

for the

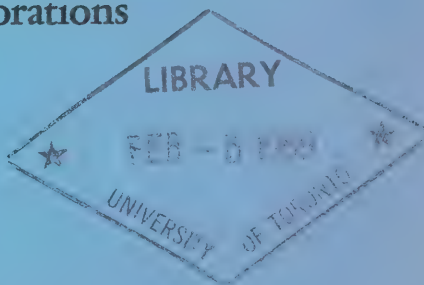
FISCAL YEAR ENDED

MARCH 31

1968

VOLUME III

Financial Statements of
Crown Corporations



Issued by the

DEPARTMENT OF FINANCE



PUBLIC ACCOUNTS OF CANADA

for the

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Issued by the

DEPARTMENT OF FINANCE

ROGER DUHAMEL, F.R.S.C.
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OTTAWA, 1968.

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Ottawa, Canada

1968

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AIR CANADA

Balance Sheet as at December 31, 1967

ASSETS		LIABILITIES	
Current		Current	
Cash.....		Accounts payable.....	\$ 16,790,651
Accounts receivable		Traffic balances payable to other airlines.....	12,637,657
Government of Canada.....	\$ 4,158,290	Air travel plan deposits.....	1,873,595
General traffic.....	27,243,688	Salaries and wages.....	10,256,535
Other.....	6,995,620	Unearned transportation revenue.....	9,284,434
		Interest and dividend payable.....	4,448,709
Materials and supplies—at cost less obsolescence	38,397,598		
Prepaid expenses.....	17,405,835		55,291,581
	960,830		
		Notes and Debentures—Canadian National Railways.....	302,819,500
Refundable Federal Corporation Tax.....	71,852,207	Deferred Income Taxes.....	6,460,000
Insurance Fund—at quoted market value.....	2,245,967	Insurance Reserve.....	6,248,821
	6,248,821		
Capital Assets		SHAREHOLDERS' EQUITY	
Property and equipment—at cost.....	450,878,869	Share Capital	
Less: Accumulated depreciation.....	198,742,926	Authorized 250,000 shares par value \$100 each	
		Issued and fully paid, 50,000 shares.....	5,000,000
Progress payments.....	252,135,943		
	54,967,572	Surplus	
		Balance, January 1, 1967.....	\$ 8,283,288
		Net income, year 1967.....	\$3,547,320
		Less: Dividend at \$4 per share ..	200,000
			3,347,320
			11,630,608
			\$387,450,510

NOTES:

1. Balance of payments for equipment and construction commitment was \$180,000,000.
2. The contingent liability in respect of notes under discount with banks in connection with the Pay Later Plan was \$2,658,000.

AIR CANADA—*Continued*
Statement of Income

	<u>1967</u>	<u>1966</u>
Operating Revenues		
Passenger.....	\$ 295,553,183	\$ 243,877,201
Express and freight.....	26,006,993	23,730,618
Mail.....	14,223,472	13,193,444
Excess baggage.....	1,332,668	1,170,906
Charter.....	4,173,030	4,902,665
Incidental services—net.....	4,321,874	3,068,508
	<hr/> 345,611,220	<hr/> 289,943,342
Operating Expenses		
Flying operations.....	72,626,086	60,789,528
Maintenance.....	66,931,006	56,600,572
Passenger service.....	31,919,223	23,982,428
Aircraft and traffic servicing.....	50,982,145	41,622,271
Sales and promotion.....	53,403,385	44,828,447
General and administrative.....	14,164,160	11,282,307
Depreciation and obsolescence.....	39,705,284	36,884,506
	<hr/> 329,731,289	<hr/> 275,990,059
Operating Income.....	15,879,931	13,953,283
Non-Operating Expense		
Interest on debt.....	13,857,462	11,579,581
Non-operating income—net.....	(5,074,851)	(3,446,176)
	<hr/> 8,782,611	<hr/> 8,133,405
Income.....	7,097,320	5,819,878
Provision for Income Taxes.....	3,550,000	2,910,000
Net Income.....	<hr/> <hr/> \$ 3,547,320	<hr/> <hr/> \$ 2,909,878

AIR CANADA—Continued

TOUCHE, ROSS, BAILEY & SMART
 CHARTERED ACCOUNTANTS
 213 NOTRE DAME AVENUE
 WINNIPEG 2, MAN.
 CABLE ADDRESS "TOUCHEROSS"

February 8, 1968.

TO THE HONOURABLE, THE MINISTER OF TRANSPORT,
 OTTAWA, CANADA.

Sir:

As auditors of Air Canada we report through you to Parliament on our audit of the accounts of the Corporation for the year ended December 31, 1967.

We have reported in the following terms on the financial statements included in the annual report of the Corporation:

"We have examined the balance sheet of Air Canada as at December 31, 1967, and the statement of income for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, and according to the best of our information and the explanations given to us and as shown by the books of the Corporation, the accompanying balance sheet and related statement of income are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation at December 31, 1967, and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the transactions that have come under our notice have been within the powers of the Corporation."

We offer the following comments on significant items included in the financial statements. Amounts are expressed to the nearest thousand dollars.

WORKING CAPITAL

Working capital decreased by \$11,055,000. The following are the factors accounting for the decrease:

Funds Provided

Net income for the year.....	\$ 3,547,000	
Add: Depreciation.....	35,684,000	
Deferred income taxes.....	3,550,000	
		\$ 42,781,000
Proceeds from issue of notes.....		67,000,000
Insurance proceeds on loss of DC-8		
From underwriters.....	5,425,000	
Transfer from Insurance Fund.....	4,000,000	
		9,425,000
Proceeds from sales of property and equipment.....		44,000
		119,250,000

Funds Applied

Additions to property and equipment including progress payments.....	129,428,000	
Refundable Federal Corporation Tax.....	677,000	
Dividend.....	200,000	
		130,305,000
Decrease in Working Capital.....		\$ 11,055,000

MATERIALS AND SUPPLIES

The Corporation's policy with respect to obsolescence of aircraft spare parts is to charge to operations over the service life of the applicable aircraft the value of the inventory on hand less the estimated residual value at the rate of retirement of the aircraft.

At December 31, 1967 the accumulated provision for inventory obsolescence amounted to \$15,017,000.

REFUNDABLE FEDERAL CORPORATION TAX

A 1966 amendment to the Income Tax Act imposed a requirement for all Canadian corporations to pay a special refundable tax. In accordance therewith the Corporation's refundable tax with respect to 1966 and 1967 is \$2,246,000 which includes accrued interest of \$118,000.

Payment of the tax was suspended in March 1967 and the Government has indicated that \$812,000 plus interest will be refunded in 1968 and the balance in 1969.

AIR CANADA—Continued

CAPITAL ASSETS

Property and Equipment

The net investment in Property and Equipment increased by \$56,169,000, accounted for as follows:

Additions	
Aircraft and component parts—principally 12 DC-9's and 4 DC-8's.....	\$ 95,236,000
Buildings and ground equipment.....	6,086,000
	<hr/>
	101,322,000
Retirements.....	11,281,000
	<hr/>
	90,041,000
Less: Net increase in accumulated depreciation.....	33,872,000
	<hr/>
Net Increase in Property and Equipment.....	\$ 56,169,000
	<hr/>

Retirements of \$11,281,000 during the year resulted from:

The loss of a DC-8 aircraft on May 20, 1967.....—cost	\$ 7,635,000
A decision by the Corporation to fully depreciate all ground equipment items costing less than three hundred dollars. The net book value of these assets amounting to \$1,259,000 was charged to depreciation.....—cost	2,569,000
Other retirements.....	1,077,000
	<hr/>
	\$ 11,281,000
	<hr/>

The Corporation's aircraft depreciation policy, which conforms to the industry practice, is to reduce the net investment to residual value over the estimated service life.

Progress Payments

At December 31, 1967 payments totalling \$54,968,000 had been made against orders for purchase of property and equipment to be delivered in future years. These payments are in respect of:

11 DC-8 aircraft and spare engines.....	\$ 24,008,000
23 DC-9 aircraft and spare engines.....	23,240,000
4 Concorde supersonic transports.....	981,000
6 Boeing supersonic transports.....	1,329,000
Buildings and ground equipment.....	5,410,000
	<hr/>
	\$ 54,968,000
	<hr/>

The DC-8 and DC-9 aircraft are scheduled for delivery in 1968 and 1969. The amounts disbursed with respect to the Concorde and Boeing supersonic transports are delivery queue position payments. Amounts totalling \$180,000,000 remain to be paid prior to or upon completion of these contracts.

NOTES AND DEBENTURES

Notes payable increased \$96,340,000 as a result of additional borrowings of \$67,000,000 secured by notes maturing in 1979 and the conversion of \$29,340,000 of debentures into notes maturing in 1972.

Notes and debentures outstanding at December 31, 1967 are payable to the Canadian National Railways as follows:

Notes	
Demand.....	\$ 27,000,000
Maturing in 1968, subject to renewal.....	28,371,000
Maturing in 1972.....	29,340,000
Maturing in 1979.....	67,000,000
	<hr/>
	\$151,711,000
Debentures	
Maturing in 1968.....	2,680,000
Maturing in the period 1971–1987.....	148,428,000
	<hr/>
	151,108,000
	<hr/>
	\$302,819,000
	<hr/>

The average rate of interest paid for the year on these obligations was 5.04%.

AIR CANADA—Concluded

DEFERRED INCOME TAXES

As permitted by Income Tax regulations, the Corporation intends to claim capital cost allowances in excess of recorded depreciation sufficient in amount to offset taxable income, thereby eliminating the payment of taxes. The continued application of this policy to existing assets will ultimately result in capital cost allowances at amounts less than recorded depreciation.

To provide for the consequent impact of deferred taxes and to allocate tax costs over the life of the assets, the Corporation has provided deferred income taxes of \$3,550,000 for the year bringing the total deferred tax balance to \$6,460,000.

INSURANCE FUND AND RESERVE

At December 31, 1967 the balance in the fund comprised:

Securities, at quoted market value.....	\$ 7,842,000
Cash and accrued interest.....	131,000
	<hr/>
	7,973,000
Deduct: Amount payable to the Corporation.....	1,724,000
	<hr/>
	\$ 6,249,000

The reserve decreased during the year by \$3,751,000 as shown hereunder:

Excess of cost over insurance recovery of the DC-8 aircraft designated by the Board as a replacement for the one lost on May 20, 1967.....	\$ 4,000,000
Reduction of the fund's investments to quoted market value at December 31, 1967.....	1,263,000
	<hr/>
	5,263,000
Less:	
Interest earned.....	\$ 468,000
Accruals to June 1967, for insurance coverage of aircraft replacement cost..	1,044,000
	<hr/>
	1,512,000
Net decrease.....	\$ 3,751,000

In recognition of a substantial decline in the value of the securities of the fund the Corporation has written them down to quoted market value with a corresponding reduction of the insurance reserve.

In June 1967 the Corporation increased its hull flight risk insurance with underwriters to cover replacement values rather than net book values and accordingly discontinued further accruals to the reserve. The Board stipulated that thereafter the fund and its interest earnings be utilized to cover any uninsured loss or risk.

We are pleased to express our appreciation of the excellent co-operation and assistance that we received from the Corporation's officers and staff.

Yours very truly,
TOUCHE, ROSS, BAILEY & SMART.

ATOMIC ENERGY OF CANADA LIMITED
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS		LIABILITIES	
	1968	1968	1967
Current:		Current:	
Cash.....	\$ 484,550	\$ 8,721,591	\$ 9,913,538
Deposit with Receiver General.....	3,000,000	581,113	206,402
Short-term investments.....	2,500,000	1,042,713	1,006,141
Accounts receivable.....	5,848,333		
Inventories:			
Nuclear materials, at lower of cost or estimated realizable value.....	3,317,875	10,345,417	11,126,081
Commercial inventories, at cost, less provision for obsolescence.....	3,827,054		
Maintenance and general supplies, at cost....	1,037,043	111,468,701	84,805,594
		15,592,751	13,112,512
		6,152,847	1,006,864
	8,181,972	133,214,299	98,924,970
Total Current Assets.....	20,014,855	331,365	519,103
Contractors' Security Deposits (contra).....	331,365		
Mortgages Receivable—Houses.....	3,540,304		
Equity in Pickering Generating Station under agreement with Hydro-Electric Power Commission of Ontario and Province of Ontario...	19,306,505		
Plant and Property, at cost.....	348,777,847	846,026	792,411
Less: Amounts written off under research program.....	214,656,353		
	134,121,494	15,000,000	15,000,000
	15,420,190	2,157,226	2,259,710
Accumulated depreciation.....	118,701,304	17,157,226	17,259,710
	\$161,894,333	\$161,894,333	\$128,622,275

Approved on behalf of the Board

J. L. GRAY
Director

D. A. GOLDEN
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 10, 1968 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—*Continued*Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
RESEARCH PROGRAM—		
Operating Expense:		
Chalk River Nuclear Laboratories—		
Science.....	\$ 4,721,944	\$ 4,629,115
Applied Research and Development.....	12,242,468	12,344,512
Operation of Research Facilities.....	5,216,285	4,780,804
Maintenance and other Services.....	9,535,134	7,980,438
Administration, Finance and Medical.....	6,039,452	4,989,236
	<u>37,755,283</u>	<u>34,724,105</u>
Whiteshell Nuclear Research Establishment.....	9,962,021	7,650,173
Power Projects Design and Development.....	17,566,577	11,467,557
Radiation Chemistry and Isotope Research.....	1,615,766	700,000
Head Office Administration.....	1,087,070	953,123
	<u>67,986,717</u>	<u>55,494,958</u>
Income:		
Gross income from engineering services, housing accommodation, hospitals, sales of steam, etc.....	11,103,717	7,803,812
	<u>11,103,717</u>	<u>7,803,812</u>
Excess of Expense over Income, provided for by parliamentary appropriation..	<u>\$ 56,883,000</u>	<u>\$ 47,691,146</u>
Capital Expenditures provided for by:		
Parliamentary appropriation.....	\$ 9,617,000	\$ 10,292,200
Retained earnings.....	3,003,796	3,612,500
	<u>\$ 12,620,796</u>	<u>\$ 13,904,700</u>
COMMERCIAL OPERATIONS—		
Income:		
Sales.....	\$ 9,167,652	\$ 8,217,012
Rentals and miscellaneous.....	153,525	94,602
	<u>9,321,177</u>	<u>8,311,614</u>
Expense:		
Cost of sales, etc.....	4,974,173	3,828,791
Research and development.....	921,537	991,779
Selling.....	2,617,411	2,402,662
Administration.....	717,907	727,664
	<u>9,231,028</u>	<u>7,950,896</u>
Excess of Income over Expense credited to retained earnings.....	<u>\$ 90,149</u>	<u>\$ 360,718</u>

NOTE:

Included in expenses for 1968 are: remuneration of directors as directors, officers or employees, \$48,000; and depreciation on plant and property not written off as research expense, \$976,508.

ATOMIC ENERGY OF CANADA LIMITED—Continued

Statement of Retained Earnings for the year ended March 31, 1968

Balance as at April 1, 1967.....	\$ 2,259,710
Add:	
Revenue incidental to the operation of research facilities.....	2,707,670
Profit realized on disposal of plant and property.....	103,493
Excess of income over expense in commercial operations.....	90,149
	5,161,022
Deduct: Amount provided towards capital expenditures.....	3,003,796
Balance as at March 31, 1968.....	\$ 2,157,226

Plant and Property as at March 31, 1968

	Cost	Amounts written off under Research Program	Accumulated Provisions for Depreciation	Depreciated or Nominal Value
RESEARCH FACILITIES:				
Chalk River—				
Land and land services.....	\$ 4,171,845	\$ 4,171,844		\$ 1
Buildings.....	30,036,569	30,036,569		
Machinery and equipment.....	41,852,405	41,852,405		
NRU reactor.....	65,828,195	55,474,067	\$ 10,354,128	
Construction in progress.....	473,376	473,376		
Whiteshell—				
Land and land services.....	7,718,304	7,718,304		
Buildings.....	14,183,487	14,183,487		
Machinery and equipment.....	6,312,825	6,312,825		
WR-1 reactor.....	15,847,267	15,847,267		
Construction in progress.....	5,510,742	5,510,742		
Rolphon—				
Nuclear Power Demonstration reactor....	25,301,461	25,301,461		
	217,236,476	206,882,347	10,354,128	1
DOUGLAS POINT GENERATING STATION.....	77,594,819			77,594,819
GENTILLY NUCLEAR POWER STATION:				
Construction in progress.....	15,595,463			15,595,463
HOUSING PROJECTS:				
Deep River, Ontario.....	2,745,600		1,084,852	1,660,748
Pinawa, Manitoba.....	7,157,710		343,266	6,814,444
	9,903,310		1,428,118	8,475,192
POWER PROJECTS—SHERIDAN PARK:				
Design Engineering Building.....	2,573,445		160,935	2,412,510
Development Laboratory.....	3,017,429	3,017,429		
Machinery and equipment.....	4,756,577	4,756,577		
	10,347,451	7,774,006	160,935	2,412,510
NELSON RIVER TRANSMISSION LINE:				
Construction in progress.....	6,407,182			6,407,182
COMMERCIAL PRODUCTS—OTTAWA:				
Land and land services.....	350,662			350,662
Buildings.....	4,264,675		1,356,554	2,908,121
Machinery and equipment.....	4,209,998		2,120,455	2,089,543
Construction in progress.....	2,867,811			2,867,811
	11,693,146		3,477,009	8,216,137
	\$348,777,847	\$214,656,353	\$ 15,420,190	\$118,701,304

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

OTTAWA, May 10, 1968.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Atomic Energy of Canada Limited for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

BANK OF CANADA

Statement of Assets and Liabilities as at December 31, 1967 (with comparative figures as at December 31, 1966)

ASSETS	1967		1966		LIABILITIES	1967		1966	
	\$		\$			\$		\$	
Deposits payable in foreign currencies					Capital paid up.....	5,000,000		5,000,000	
Pounds sterling and U.S.A. dollars.....	90,641,089		54,906,483		Rest fund.....	25,000,000		25,000,000	
Other currencies.....	251,509		243,844		Notes in circulation.....	2,978,939,617		2,733,633,656	
	90,892,598		55,150,327		Deposits				
Cheques on other banks.....	105,583,628		153,208,125		Government of Canada.....	42,171,527		34,060,265	
Advances to chartered and savings banks....	3,000,000				Chartered banks.....	1,062,017,745		1,111,257,971	
Accrued Interest on investments.....	46,473,690		43,222,855		Other.....	37,925,605		29,727,708	
Investments—at amortized values					Liabilities payable in foreign currencies				
Treasury bills of Canada.....	538,304,355		409,110,486		To Government of Canada.....	32,367,592		31,464,061	
Other securities issued or guaranteed by	1,269,681,384		1,142,933,993		To others.....	2,450,753		5,460,415	
Canada maturing within three years....	1,940,122,952		1,867,247,287		Bank of Canada cheques outstanding.....	34,818,345		36,924,476	
Other securities issued or guaranteed by					Other liabilities.....	224,406,917		239,491,229	
Canada not maturing within three years.	270,231,238		239,776,843			1,344,286		1,700,682	
Debentures issued by Industrial Develop-	10,710,303		171,738,732						
ment Bank—Note.....	4,029,050,232		3,830,807,341						
Securities issued by the United Kingdom	45,000,000		42,000,000						
and the United States of America.....									
Industrial Development Bank									
Total issued share capital at cost—Note...	17,348,143		16,541,828						
Bank premises	72,995,671		64,663,751						
Land, buildings and equipment	1,280,080		1,201,760						
Cost less accumulated depreciation.....	\$4,411,624,042		\$4,206,795,987						
Net balance of Government of Canada collec-									
tions and payments in process of settlement									
Other assets.....									

NOTE: The audited financial statements of the Industrial Development Bank as at September 30, 1967 were issued to the public on December 6, 1967.

AUDITORS' REPORT: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1967. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances. In our opinion, the accompanying statement of assets and liabilities presents fairly the financial position of the Bank as at December 31, 1967.

L. RASMINSKY, Governor
Ottawa, January 31, 1968

A. J. NORTON, Chief Accountant

JACQUES RENÉ DE COTRET, C.A.
of René de Cotret & Cie.
T. A. M. HUTCHISON, F.C.A.
of Peat, Marwick, Mitchell & Co.

BANK OF CANADA—*Concluded*Statement of Income and Expenses
(thousands of dollars)

	1967	1966
INCOME		
On investments (including deposits).....	\$ 193,240	\$ 164,308
All other income.....	204	182
Total income.....	<u>\$ 193,444</u>	<u>\$ 164,490</u>
OPERATING EXPENSES		
Salaries ⁽¹⁾	\$ 5,658	\$ 4,889
Contributions to pension and insurance funds.....	501	549
Other staff expenses ⁽²⁾	349	266
Directors' fees.....	28	20
Auditors' fees and expenses.....	83	83
Taxes (municipal and business).....	1,248	1,116
RCMP guards and electric protection.....	175	153
Insurance.....	60	51
Bank notes—production and shipment.....	5,591	4,273
Data processing and computer costs.....	257	129
Other equipment and premises (net).....	371	387
Printing of publications.....	117	100
Other printing and stationery.....	219	213
Postage and express.....	241	235
Telephones and telegrams.....	189	180
Travel and transfer expense.....	184	150
Interest paid on unclaimed balances.....	59	57
All other expenses.....	242	155
Total operating expenses.....	<u>\$ 15,572</u>	<u>\$ 13,006</u>
Depreciation on Buildings and Equipment.....	848	899
Net Income Paid to Receiver General of Canada.....	177,024	150,585
	<u>\$ 193,444</u>	<u>\$ 164,490</u>

⁽¹⁾The number of staff averaged 1,002 in 1967 and 963 in 1966.⁽²⁾Includes overtime pay, medical services and cafeteria expense.

CANADA DEPOSIT INSURANCE CORPORATION
(ESTABLISHED BY THE CANADA DEPOSIT INSURANCE CORPORATION ACT)

Balance Sheet as at December 31, 1967

ASSETS		LIABILITIES AND CAPITAL	
Cash.....	\$ 1,559,212	Accounts payable.....	\$ 89,069
Premiums and accrued interest receivable.....	1,797,230	Advances from Government of Canada under Section 34 of the Act	\$ 15,350,000
Investment in Canada bonds, at amortized cost (par value, \$13,025,000; market value \$12,658,513)	13,119,113	Accrued interest.....	323,738
Loans under Section 11 of the Act—secured.....	15,350,000		<hr/> 15,673,738
		Capital Stock	
		Authorized, issued and fully paid— Ten shares of \$1,000,000 each.....	10,000,000
		Deposit Insurance Fund	
		Premiums assessed.....	5,691,280
		<i>Add:</i>	
		Accumulated net earnings—Excess of income over expense for period ended December 31, 1967, per Statement of Income and Expense	371,468
			<hr/> 6,062,748
	<hr/> \$ 31,825,555		<hr/> \$ 31,825,555

The accompanying notes form an integral part of the financial statements.

Certified Correct:

T. J. DAVIS
Secretary

Approved on behalf of the Board of Directors

ANTONIO RAINVILLE
Chairman

RICHARD HUMPHRYS
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 29, 1968 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*Statement of Income and Expense for the period from the date of inception
on April 17, 1967 to December 31, 1967

INCOME

Interest on investments.....	\$	413,552
Interest on loans under Section 11 of the Act.....		396,366
		<hr/> 809,918

EXPENSE

Interest on advances from Government of Canada.....	\$	323,738	
Inspection fees and expenses			
Department of Insurance.....	\$	73,435	
Other.....		8,600	
		<hr/>	82,035
Salaries and employee benefits.....			19,904
Advertising.....			6,162
Rent.....			2,125
Printing, stationery and postage.....			1,664
Office equipment.....			1,181
Travel.....			999
Telephone and telegraph.....			406
Miscellaneous.....			236
		<hr/>	438,450
Excess of income over expense (Note 3).....			<hr/> <hr/> \$ 371,468

The accompanying notes form an integral part of the financial statements.

Notes to Financial Statements

1. Loans under Section 11 of the Act include a loan to a member institution of \$15,350,000 bearing interest at 6½% per annum repayable by December 1, 1977.
2. Deposits insured by the Corporation, based on returns made by member institutions during 1967, totalled \$17.1 billion, comprising deposits of \$15.9 billion in federal institutions and \$1.2 billion in provincial institutions. Of the deposits insured for provincial institutions, \$1.03 billion was covered by temporary indemnity agreements with the provinces concerned.
3. The Corporation is designated a "proprietary corporation" in the Financial Administration Act and accordingly is subject to income tax. However, no provision for income tax has been made in the accounts as at December 31, 1967 as the Governor in Council has granted remission under Section 22 of the Financial Administration Act of any income tax payable by the Corporation.
4. Salaries for the period include remuneration of the Chairman of the Board of Directors of \$9,511.

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 29, 1968.

THE HONOURABLE MITCHELL SHARP,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canada Deposit Insurance Corporation from the date of inception of the Corporation, April 17, 1967, to December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the period, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the period; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

CANADIAN ARSENALS LIMITED—*Continued*Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME:		
Sales.....	\$ 6,591,445	\$ 7,004,466
Miscellaneous.....	379,919	471,218
	<u>6,971,364</u>	<u>7,475,684</u>
EXPENSE:		
Cost of sales.....	6,480,109	6,714,501
Indirect labour and other overhead expense not absorbed in cost of sales.....	233,255	1,090,156
Plant shut-down costs.....		209,658
Administration:		
Executive officers' salaries.....	\$ 36,933	34,800
Salaries of senior personnel at operating divisions.....	84,000	97,260
Other administrative salaries.....	114,525	118,352
Miscellaneous.....	56,604	43,714
	<u>292,062</u>	<u>294,126</u>
	<u>7,005,426</u>	<u>8,308,441</u>
Excess of Expense over Income (Note 3).....	\$ 34,062	\$ 832,757

The accompanying notes are an integral part of the financial statements.

Notes to Financial Statements

1. As at March 31, 1968, the Company was the custodian of and operated two Crown-owned plants, the total cost of which was \$34,610,272, comprising \$2,407,353 for land, \$15,444,180 for buildings and \$16,758,739 for machinery and equipment.
2. Department of Defence Production Vote 45, Appropriation Act No. 5, 1967 provided \$461,400 for the year towards the cost of construction, improvements and equipment for Canadian Arsenals Limited. \$400,000 was received during the year and expenditures amounted to \$366,564 with the result that \$33,436 was due to Canada at the year-end.
3. The excess of expense over income for the year ended March 31, 1968 has been carried forward to be recovered from operations in 1968-69. The excess of expense over income for the preceding year was recovered from funds provided under Appropriation Acts No. 6, 1966 and No. 2, 1967.

CANADIAN ARSENALS LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 3, 1968.

THE HONOURABLE C. M. DRURY,
MINISTER OF INDUSTRY,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Arsenals Limited for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION

(ESTABLISHED BY THE BROADCASTING ACT)

Balance Sheet as at March 31, 1968 (with comparative figures as at March 31, 1967)

ASSETS		LIABILITIES	
	1968	1967	1967
Current Assets:			
Cash.....	\$ 8,916,395	\$ 6,524,603	\$ 14,456,549
Accounts receivable.....	5,941,904	4,894,969	\$ 15,264,800
Due from Canada in respect of expenditures incurred on behalf of International Broadcasting Service.....	336,361	252,497	
Investment in Canada bonds, at cost (market value \$991,400).....	963,333	963,333	
Engineering and production supplies, at cost....	2,563,207	2,582,063	
Programs completed and in process of production.....	7,881,445	10,789,786	
Film and script rights.....	3,524,944	3,974,115	
Prepaid rent, insurance and other items.....	358,938	465,952	
Total Current Assets.....	30,486,527	30,447,318	
International Broadcasting Service facilities, at cost (contra).....	6,515,320	6,407,417	
Capital Assets, at cost: (Note 1)			
Land and buildings.....	\$ 47,911,415		55,714,742
Technical equipment.....	84,733,993		36,418,141
Furnishings and equipment.....	5,091,758		
Other.....	1,952,228		92,132,883
Less: Accumulated depreciation	139,689,394		
	51,771,135		
	87,918,259	76,990,500	
	\$124,920,106	\$113,845,235	
			\$124,920,106
			\$113,845,235
Current Liabilities:			
Accounts payable and accrued liabilities.....			\$ 14,456,549
Due to Canada—refundable balance of grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service.....		644,301	40,135
Total Current Liabilities.....		15,100,850	15,304,935
International Broadcasting Service facilities provided by Canada (contra).....		6,515,320	6,407,417
Equity of Canada:			
Loans to finance the acquisition of capital assets, repayable in 1969-88 at interest varying from 5¼% to 6 11/16%.....			\$ 74,124,837
Proprietor's Equity Account, per statement attached.....			29,179,099
		103,303,936	92,132,883
			\$124,920,106
			\$113,845,235

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIES
Vice-President, Finance
G. F. DAVIDSON
President
J-C. DELORME
Director

Approved on behalf of the Corporation:

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 10, 1968 to the Secretary of State.

A. M. HENDERSON
Auditor General of Canada

CANADIAN BROADCASTING CORPORATION—Continued
Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>	<u>1967</u>
EXPENSE:		
Cost of Production and Distribution: (Note 2)		
Programs.....	\$119,439,507	\$ 98,001,881
Network distribution.....	14,137,682	12,149,163
Station transmission.....	7,827,549	5,906,199
Payments to private stations.....	5,464,020	5,010,405
Commissions to agencies and networks.....	4,435,999	4,143,701
	<u>151,304,757</u>	<u>125,211,349</u>
Emergency broadcasting.....	1,008,578	931,238
Radio and television broadcasting services at Canadian Universal and International Exhibition, Montreal, 1967.....	3,921,493	2,690,355
Operational supervision and services:		
Programs.....	\$ 5,636,175	4,899,849
Administration.....	5,877,009	5,501,765
General.....	2,868,904	2,660,139
	<u>14,382,088</u>	<u>13,061,753</u>
Total Cost of Production and Distribution.....	<u>170,616,916</u>	<u>141,894,695</u>
Selling and General Administration:		
Selling expense.....	2,695,722	2,416,259
Engineering and development.....	1,485,361	1,308,541
Management and central services.....	7,327,819	6,418,146
	<u>11,508,902</u>	<u>10,142,946</u>
Interest on loans to finance the acquisition of capital assets.....	3,759,621	2,202,958
Total Expense.....	<u>185,885,439</u>	<u>154,240,599</u>
INCOME:		
Advertising revenue—gross (Note 2).....	38,734,295	35,153,014
Interest on investments.....	573,568	498,844
Miscellaneous.....	892,939	544,152
	<u>40,200,802</u>	<u>36,196,010</u>
Net Cost of Operations.....	<u>\$145,684,637</u>	<u>\$118,044,589</u>

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued
Statement of Source of Funds to Discharge Net Cost of Operations
for the year ended March 31, 1968

Parliamentary grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service:

Appropriation Act No. 7, 1967.....	\$140,147,000	
Less: Amount required for repayment of loans by Canada.....	2,889,905	
	<hr/>	\$137,257,095
Deduct: Amount to be refunded.....		644,301
		<hr/>
Net funds received for operating requirements.....		136,612,794
Add: Depreciation and amortization, included as an operating cost, not recoverable from the parliamentary grant.....		9,071,843
		<hr/>
Net cost of operations, per Statement of Operations.....		<u>\$145,684,637</u>

The accompanying notes are an integral part of the financial statements.

Statement of Proprietor's Equity Account for the year ended March 31, 1968

Balance as at April 1, 1967.....		\$ 36,418,141
Add:		
Amount included for repayment of loans by Canada in parliamentary grant in respect of the net operating amount required to discharge the responsibilities of the national broadcasting service.....		2,889,905
		<hr/>
		39,308,046
Deduct:		
Depreciation and amortization, included as an operating cost, not recoverable from the parliamentary grant.....	\$ 9,071,843	
Net write-off, including \$700,000 applicable to installation costs, arising from physical inventory of capital assets.....	1,005,452	
Net loss on disposal of capital assets.....	51,652	
	<hr/>	10,128,947
Balance as at March 31, 1968.....		<u>\$ 29,179,099</u>

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—Continued

Notes to Financial Statements

1. Capital Assets

Capital assets in the amount of \$139,689,394 include the sum of \$17,031,000 expended during the last nine years in connection with the planned consolidation of facilities in Toronto, Montreal, Winnipeg, Vancouver, Halifax and Ottawa. The present estimate of the future cost of consolidation of facilities for the Corporation is \$157,745,000 of which, subject to the provision of funds by Parliament for the purpose, approximately \$4,150,000 will be expended during the year ending March 31, 1969, and \$153,595,000 during subsequent years.

2. Production and Distribution of Programs

Costs relative to programs available for advertising and advertising revenue earned thereon, are as follows:

	1967-68	1966-67
Programs which carried advertising.....	\$ 43,088,000	\$ 35,338,000
Programs available but which did not carry advertising.....	32,953,000	28,243,000
Program and related costs (exclusive of operational supervision, selling and general administration).....	\$ 76,041,000	\$ 63,581,000
Advertising revenue—gross.....	\$ 38,734,000	\$ 35,153,000

3. Remuneration of Directors

Total remuneration of directors, as directors, officers or employees of the Corporation for the year was \$66,102.

4. CBC Pension Plan

A report received during the year on the actuarial valuation of the CBC Pension Fund as at December 31, 1966 confirmed that the assets held in the Fund were then adequate to meet all accrued liabilities for service rendered to that date. The actuarial valuation indicates an unfunded liability in respect of service to be rendered after that date of \$12,917,000. Regulations made pursuant to the Pension Benefits Standards Act, 1966-67, c. 92, require the unfunded liability to be liquidated over a period not to exceed sixty years. The actuaries reported that the present rates of contributions were sufficient to meet the total current service cost including the liquidation of the unfunded liability.

CANADIAN BROADCASTING CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 10, 1968.

THE HONOURABLE JEAN MARCHAND,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Broadcasting Corporation for the year ended March 31, 1968.

I would refer you to my observation in last year's report relative to sections 22 and 25 of the Broadcasting Act, 1958, c. 22, which provide for the appointment and the fixing of the salaries of the President and Vice-President by the Governor in Council. During the year, the President resigned and the Directors of the Corporation have purported to grant him a retiring allowance of six months' salary. In my opinion, the granting of this allowance was not within the competence of the Directors of the Corporation under the Broadcasting Act, 1958, c. 22.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion, subject to the foregoing observation:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION—*Concluded*Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME		
Interest earned on:		
Investments.....	\$ 127,503	\$ 128,963
Special advances to suppliers.....	107,512	
	<hr/> 235,015	<hr/> 128,963
Less: Interest on loans from Canada.....	122,856	
	<hr/> 112,159	<hr/> 128,963
Surcharges.....	2,189	2,175
Miscellaneous.....	405	
	<hr/> 114,753	<hr/> 131,138
EXPENSE		
Estimated cost of administrative services.....	2,740,000	2,400,000
Excess of Expense over Income.....	<hr/> \$ 2,625,247	<hr/> \$ 2,268,862
Provided for by—		
Department of Defence Production Vote 50.....	\$ 2,045,247	
Government departments which provided major services without charge:		
Department of Defence Production.....		\$ 1,868,862
Others.....	580,000	400,000
	<hr/> \$ 2,625,247	<hr/> \$ 2,268,862

AUDITOR GENERAL OF CANADA

Ottawa, May 24, 1968.

THE HONOURABLE C. M. DRURY,
MINISTER OF INDUSTRY,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Commercial Corporation for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION

(ESTABLISHED BY THE CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION ACT)

Balance Sheet as at December 31, 1967

ASSETS		LIABILITIES	
Cash.....		Accounts payable and accrued liabilities—	
Receivable from participating governments (Note 1)		Contractors and consultants (Note 2).....	\$ 16,148,020
Net cost of the Exhibition less grants received		Suppliers and others.....	6,821,669
Government of Canada.....	\$116,794,269		\$ 22,969,689
Government of the Province of Quebec.....	87,595,701		
City of Montreal.....	29,198,567	Notes payable—(Note 3)	
		Government of Canada.....	205,000,000
Other receivables—		Chartered banks.....	11,750,000
Distributors—admission passports and bonus			
books.....	719,811	Contractors', concessionaires' and distributors' security deposits (contra).....	1,945,024
Sponsors.....	226,335		
Exhibitors.....	546,750		
Concessionaires.....	895,200		
Insurance—estimate of refundable portion of			
premiums (Note 7).....	900,000		
Miscellaneous.....	575,460		
	3,863,556		
Less: Provision for doubtful accounts.....	268,905		
	3,594,651		
Prepaid insurance.....			
Capital assets held for disposal—			
Mass transit system at nominal value (Note 8).....	27,370		
Contractors', concessionaires' and distributors' security deposits (contra)—	1		
Cash.....	1,858,007		
Marketable securities.....	87,017		
	1,945,024		
	\$241,664,713		

The accompanying notes are an integral part of the financial statements.

Certified correct:

G. D. REDIKER
Director of Finance and Administration

Approved on behalf of the Board of Directors

R. F. SHAW
REGIMBAL

We have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 12, 1968 to the Minister of Trade and Commerce of the Government of Canada and the Minister of Industry and Commerce of the Government of the Province of Quebec.

A. M. HENDERSON
Auditor General of Canada

GUSTAVE E. TREMBLAY,
Quebec Provincial Auditor

\$241,664,713

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*Statement of Deficit (Net Cost of the Exhibition) and Amounts due from
Participating Governments as at December 31, 1967

Net loss from operations, per statement of operations.....		\$ 59,726,718
Amount written off on transfer of capital assets to participating governments—		
City of Montreal.....	\$ 135,094,953	
Government of Canada.....	59,876,285	
Government of the Province of Quebec.....	4,753,693	
		199,724,931
Estimated loss on disposal of mass transit system.....		13,418,848
Amount written off on demolition of buildings and other assets.....		291,160
Loss on sale of other capital assets.....		426,880
		<u>273,588,537</u>
Deficit (Net cost of the Exhibition) at December 31, 1967.....		
Less: Grants received from participating governments—		
Government of Canada.....	20,000,000	
Government of the Province of Quebec.....	15,000,000	
City of Montreal.....	5,000,000	
		<u>40,000,000</u>
		<u>\$ 233,588,537</u>
Balance being amounts due from participating Governments—(note 1)		
Government of Canada.....	116,794,269	
Government of the Province of Quebec.....	87,595,701	
City of Montreal.....	29,198,567	
		<u>\$ 233,588,537</u>

The accompanying notes are an integral part of the financial statements.

Statement of Operations for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	1967	Total to date
	\$	\$
EXPENDITURES		
Administration costs (schedule 1).....	13,429,713	40,448,769
Advertising and publicity costs (schedule 2).....	9,805,629	20,928,734
Operating costs & site services (schedule 3).....	103,364,708	109,762,852
Commission on sale of admission passports and bonus books.....	8,004,018	12,796,515
Interest on loans—Government of Canada.....	9,929,074	13,674,391
Chartered banks.....	34,328	34,328
Demolition costs.....	495,575	495,575
Depreciation of office equipment and amortization of leasehold improvements	1,717,475	2,569,472
	<u>146,780,520</u>	<u>200,710,636</u>
INCOME		
Operations (schedule 4).....	128,646,181	129,010,586
Sponsorship (schedule 4).....	11,973,332	11,973,332
	<u>140,619,513</u>	<u>140,983,918</u>
NET LOSS FROM OPERATIONS.....	<u>(6,161,007)</u>	<u>(59,726,718)</u>

The accompanying notes are an integral part of the financial statements.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*Administration Costs for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	1967	Total to date
	\$	\$
PERSONNEL EXPENSES		
Salaries (Officers' salaries \$159,667) (note 6).....	9,273,307	28,091,629
Automobile.....	286,757	592,865
Recruitment and relocation of personnel.....	86,112	323,785
Travel expenses and representation fees.....	442,055	1,787,183
Membership fees.....	3,171	17,603
	<u>10,091,402</u>	<u>30,813,065</u>
ADMINISTRATIVE EXPENSES		
Administrative services.....	506,895	1,178,961
Architectural and engineering supplies.....	78,468	406,697
Directors' expenses and Executive Committee fees and expenses.....	41,466	141,363
Insurance.....	1,424	41,052
Provision for doubtful accounts.....	269,860	269,860
Legal fees.....	65,157	291,698
Office stationery and supplies.....	384,534	985,155
Office furniture and equipment rental and maintenance.....	345,875	579,903
Light and power.....	3,942	31,628
Postage.....	85,923	257,843
Moving.....	36,487	57,414
Publications.....	5,648	61,549
Rent.....	189,590	1,243,103
Telephone and telegraph.....	585,764	1,377,550
Translation.....	50,527	290,906
Taxes.....	210	50,470
Official visits.....	56,565	351,081
Sundries.....	70,992	198,832
	<u>2,779,327</u>	<u>7,815,065</u>
ADVISORY COMMITTEE TRAVEL AND ALLOWANCE.....	38,577	344,204
OTHER ADMINISTRATION COSTS.....	520,407	1,476,435
	<u>13,429,713</u>	<u>40,448,769</u>

The accompanying notes are an integral part of the financial statements.

SCHEDULE 2

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*Advertising and Publicity Costs for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	1967	Total to date
	\$	\$
Trade advertising.....	5,821	354,488
Consumer advertising.....	2,127,177	7,439,282
Foreign advertising.....	4,070,670	5,221,608
Promotions.....	329,861	526,732
Displays.....	616,888	1,770,378
Information.....	2,655,212	5,616,246
	<u>9,805,629</u>	<u>20,928,734</u>

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3

Operating Costs—Site Services for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	1967	Total to date
	\$	\$
SECURITY PROTECTION AND TRANSPORT		
Security services.....	2,315,645	2,769,837
Fire protection services.....	766,223	1,056,694
Medical services.....	813,169	837,181
Transit systems.....	2,729,981	2,896,697
Salaries (note 6).....	9,194,229	10,307,885
	<u>15,819,247</u>	<u>17,868,294</u>
INFORMATION SERVICES		
Information and lodging services.....	943,968	975,582
Guides, hostesses and interpreters.....	189,843	242,602
Hospitality centre.....	87,412	87,412
Children's nursery.....	113,182	113,182
Public relations and sales promotion.....	8,692	8,692
Salaries (note 6).....	3,601,545	4,007,529
	<u>4,944,642</u>	<u>5,434,999</u>
ADMINISTRATIVE		
Admission and ticketing.....	756,104	756,104
Parking lots.....	1,135,869	1,139,991
Finance and administration.....	335,408	345,530
Salaries (note 6).....	10,043,254	10,348,893
	<u>12,270,635</u>	<u>12,590,518</u>

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*Operating Costs—Site Services for the Year ended December 31, 1967—*Concluded*

	1967	Total to date
	\$	\$
OPERATING		
Operating staff services.....	507,917	507,917
Electronic computing costs.....	846,303	891,569
Concessions and licensing.....	132,688	145,324
International trade centre.....	77,384	125,357
Salaries (note 6).....	2,594,847	2,783,630
	4,159,139	4,453,797
PERFORMING ARTS		
Performing arts program.....	15,608,030	15,691,192
Youth pavilion program.....	542,320	544,402
Salaries (note 6).....	2,081,125	2,170,959
	18,231,475	18,406,553
BUILDING AND GROUND MAINTENANCE		
Theme Exhibits—maintenance and operation.....	6,155,160	6,195,375
Buildings maintenance and operation.....	7,129,501	7,732,110
Ground maintenance and clean-up.....	4,130,870	4,724,870
Bridge and highway maintenance.....	1,592,737	1,592,737
Garbage disposal.....	1,025,119	1,046,708
Snow removal.....	332,413	409,486
Insect and pest control.....	137,916	274,111
Property management expenses.....	255,842	317,390
Salaries (note 6).....	7,069,183	7,811,982
	27,828,741	30,104,769
UTILITY OPERATION AND MAINTENANCE.....	5,531,776	5,638,474
LA RONDE		
Operating expenses.....	1,118,708	1,243,301
Salaries (note 6).....	5,307,872	5,813,877
	6,426,580	7,057,178
OTHER EXPENSES		
Insurance.....	3,071,656	3,071,690
Special events.....	929,452	985,215
Passport sales expenses.....	1,827,903	1,827,903
Rental of capital equipment.....	2,323,462	2,323,462
	8,152,473	8,208,270
	103,364,708	109,762,852

The accompanying notes are an integral part of the financial statements.

SCHEDULE 4

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*

Statement of Income for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	1967	Total to date
	\$	\$
OPERATIONS		
Admission—at gate prices less discount of \$21,225,974.....	74,193,054	74,193,054
Concessionaires		
Food and drink sales.....	9,943,979	10,010,560
Non-food sales.....	3,769,508	3,769,508
Rides and amusements.....	2,072,369	2,072,369
Charges and rental.....	1,754,591	1,754,591
Rides and amusements operated by the Corporation.....	12,178,765	12,178,765
Parking lots.....	6,591,390	6,591,390
Licencing.....	1,082,620	1,136,052
Advertising.....	446,675	446,675
Performing arts program.....	8,007,520	8,049,920
Charges and rentals to participants and exhibitors.....	6,035,986	6,042,152
Small vehicle rentals and delivery permits.....	111,730	111,730
Construction permits.....	275	80,371
Building rentals.....	1,434,378	1,434,378
International trade centre.....	240,229	240,229
Children's nursery.....	52,178	52,178
Catalogues and publications.....	424,862	424,862
Salvage of expendable items.....	153,979	153,979
Interest on short term investment.....	18,992	120,401
Gain on foreign exchange.....	58,342	58,342
Miscellaneous.....	74,759	89,080
	<u>128,646,181</u>	<u>129,010,586</u>
SPONSORSHIP		
Contributions with respect to capital costs		
Stadium.....	3,350,000	3,350,000
International trade centre.....	620,775	620,775
Theme buildings.....	4,325,670	4,325,670
Others.....	3,136,887	3,136,887
Contribution with respect to operating costs.....	540,000	540,000
	<u>11,973,332</u>	<u>11,973,332</u>
	<u>140,619,513</u>	<u>140,983,918</u>

The accompanying notes are an integral part of the financial statements.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*Statement of Capital Costs for the Year ended December 31, 1967
(With cumulative figures for the five years ended December 31, 1967)

	<u>1967</u>	<u>Total to date</u>
Site preparation.....	\$ 202,913	\$ 2,877,433
Roads and bridges		
Mackay Pier—Ile Notre Dame—Ile Verte Bridge	\$ 309,238	\$ 20,086,432
Service roads.....	278,771	1,600,808
Service and pedestrian bridges.....	55,265	2,149,093
	<hr/> 643,274	<hr/> 23,836,333
Utilities.....	1,801,521	11,016,165
Landscape development.....	2,671,380	11,311,264
Parking lots.....	889,826	4,451,567
Buildings and special structures		
Administration building.....	(12,308)	5,487,481
Place d'Acceuil—Mackay Pier.....	86,494	2,407,299
Stadium.....	2,158,664	4,014,662
Theme pavilions.....	10,205,844	43,990,353
Habitat 67.....	5,511,939	22,247,966
Other.....	2,370,726	26,165,664
	<hr/> 20,321,359	<hr/> 104,313,425
Transit systems.....	729,533	25,493,577
Temporary construction facilities.....	500,585	1,379,331
Special engineering studies.....	265,076	2,285,479
Capital improvements.....	1,676,013	1,684,994
La Ronde.....	5,634,084	24,493,158
Reversal of accrual with respect to unbilled construction costs in progress, as at December 31, 1966..	(4,500,000)	
Construction materials.....	(43,885)	
Furniture and equipment and leasehold improvements.....	1,716,658	3,377,826
Less: Depreciation and amortization.....	(1,717,475)	(2,563,595)
	<hr/> \$30,790,862	<hr/> 213,956,957
<i>Deduct:</i>		
Cost of assets transferred to the participating governments—		
Government of Canada.....		59,876,285
Government of the Province of Quebec.....		4,753,693
City of Montreal.....		135,094,953
		<hr/> 199,724,931
Buildings and other structures demolished.....		291,160
Cost of other assets disposed of during the year..		522,017
Excess of cost over estimated realizable value of mass transit system.....		13,418,848
		<hr/> 213,956,956
Mass transit system not yet sold as at December 31, 1967 (at nominal value).....		\$ 1

The accompanying notes are an integral part of the financial statements.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*

Notes to Financial Statements as at December 31, 1967

1. Distribution of Net Cost of the Exhibition

Pursuant to the provisions of an agreement dated January 18, 1963 between the Government of Canada, the Government of the Province of Quebec and the City of Montreal, the net cost of the Exhibition to December 31, 1967 has been charged to the participating governments on the following basis.

Government of Canada.....	50%
Government of the Province of Quebec.....	37½%
City of Montreal.....	12½%

2. Liabilities

The liability to contractors and consultants includes an estimated amount of \$1,595,375 for work performed and services rendered to December 31, 1967 on contracts where final terms and conditions are presently being negotiated.

3. Loans

Pursuant to the provisions of Section 12 of the Canadian Corporation for the 1967 World Exhibition Act, the notes issued in respect of the loans from chartered banks and the loans from the Government of Canada are guaranteed jointly as to principal and interest by Her Majesty in right of Canada and by Her Majesty in right of the Province of Quebec in accordance with lawful authority and are in accordance with the terms laid down by the Governor in Council and the Lieutenant-Governor in Council.

The loans obtained from the Government of Canada are repayable one third (1/3) on the 30th day of June in each of the years 1968, 1969 and 1970. Loans outstanding at December 31, 1967 totalled \$205,000,000 and included borrowing during 1967 of an amount of \$68,000,000.

In addition arrangements were made with 5 chartered banks to borrow \$35,000,000 of which \$11,750,000 was advanced up to December 31, 1967 with the balance of \$23,250,000 advanced to the Corporation by June 30, 1968. These loans were repayable on June 30, 1968.

The position of the aforementioned loans was as follows at December 31, 1967:

	Year	Interest Rates	Principal
Government of Canada.....	1965	5 1/8%	\$ 22,000,000
	1966	5 3/8%—5 3/4%	115,000,000
	1967	4 3/4%—5 7/8%	68,000,000
			<hr/> 205,000,000
Chartered banks.....	1967	6 1/2%	11,750,000
			<hr/> \$216,750,000

The Corporation was unable to meet the loans coming due on June 30th, 1968. As a consequence on July 3, 1968, the Government of Canada and the Government of the Province of Quebec as joint guarantors of the loans payable undertook the repayment of the principal amount of loans due on June 30, 1968 to the chartered banks of \$35,000,000 and to the Government of Canada of \$68,333,333 and a further principal amount of \$80,566,667 which had been called in advance of due date by the Minister of Finance of the Government of Canada with the prior approval of the Minister of Finance of the Government of the Province of Quebec. As a result of these transactions the Corporation is recording in its 1968 accounts a liability of \$91,950,000 to each of these Governments.

4. Contingent Liabilities

There existed the following contingent liabilities at December 31, 1967 in respect of:

- 10 miscellaneous claims totalling \$161,154 with respect to pending litigation and/or lawsuits.
- an insurance claim by the Republic of China in the amount of \$1,283,459 for damages caused by the fire to the Republic of China Pavilion.

In the opinion of legal counsel of the Corporation the foregoing claims against the Corporation cannot be sustained.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Continued*

5. Revised Overall Plan

The sixth revised overall plan dated August 31, 1967 was approved by the Governor in Council and the Lieutenant-Governor in Council as required by Section 10 of the Canadian Corporation for the 1967 World Exhibition Act, after deleting 1968 expenditures which, at the time of approval, were estimated to equal \$15,205,867. It was based on the following estimates which are compared with actual results to December 31, 1967 in the following summary.

	Sixth revised overall Plan	Actual to December 31, 1967	Variances (over) or under
	\$	\$	\$
<i>Expenditures</i>			
Capital.....	230,292,760	213,956,956	16,335,804
Operating.....	201,611,923	200,710,636	901,287
	<u>431,904,683</u>	<u>414,667,592</u>	<u>17,237,091</u>
<i>Income</i>			
Sponsorship.....	11,000,000	11,973,332	973,332
General.....	136,134,342	129,010,586	(7,123,756)
Sale of salvage & assets.....	74,105,530	95,137	(74,010,393)
	<u>221,239,872</u>	<u>141,079,055</u>	<u>(80,160,817)</u>
Net cost to December 31, 1967.....	<u>210,664,811</u>	<u>273,588,537</u>	<u>(62,923,726)</u>

The major factor in the net cost exceeding the estimate included in the sixth revised overall plan by \$62,923,726 arose from the decision of the participating governments to take over capital assets, except the mass transit system, for the sum of \$1. The capital assets were carried in the overall plan at a value of \$74,105,530.

A final revised overall plan has been prepared to reflect this difference and an additional amount of \$14,063,491 has been provided to cover operating costs to termination at March 31, 1969. This overall plan has been submitted to the Governor in Council and Lieutenant-Governor in Council for approval.

6. Payments to Corporation employees on termination of services

Pursuant to its collective labour agreement with the Montreal Labour Council and le Conseil National des Syndicats Nationaux, the Corporation, with certain restrictions, agreed to make payment to employees on termination of services equivalent to 4% of accumulated earnings as well as sick leave outstanding. The purpose of this arrangement, which was also extended to cover the staff not covered by this agreement, was to ensure that the necessary staff remained available to the conclusion of the various phases of the Exhibition by assisting them during the period of re-establishment into new positions elsewhere.

The 1967 accounts include \$3,766,455 paid prior to December 31, 1967 under this arrangement and \$928,000 for payments made to March 31, 1968. It is presently estimated that a further \$1,188,000 will become payable for which no provision has been made in the liabilities at December 31, 1967. Provision has been made for this expenditure in the revised overall plan presently awaiting approval by the Governor in Council and the Lieutenant-Governor in Council.

7. Refundable Liability Insurance

The estimated amount of \$900,000 shown as refundable liability insurance premiums as at December 31, 1967 is based on losses paid and reserves for outstanding claims as estimated by the applicable insurance companies. The exact amount of the refund cannot be established until all outstanding claims have been settled.

8. Mass transit system

Tenders for the disposal of the mass transit system were called on January 9, 1968 as directed by the Governor in Council and Lieutenant-Governor in Council in accordance with the provisions of Section 19(2) of the Canadian Corporation for the 1967 World Exhibition Act. The closing date for the receipt of bids is September 4, 1968. The realizable value of the system will only be finally determined at that time and accordingly the asset is reflected at the nominal value of \$1 in the 1967 accounts.

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—Continued

Montreal, July 12, 1968.

TO: THE HONOURABLE JEAN-LUC PEPIN
MINISTER OF TRADE AND COMMERCE, OTTAWA

AND

THE HONOURABLE JEAN-PAUL BEAUDRY,
MINISTER OF INDUSTRY AND COMMERCE, QUEBEC

Sirs,

We have examined the accounts and financial statements of the Canadian Corporation for the 1967 World Exhibition for the year ended December 31, 1967.

The following matters noted during our examination in our opinion should be brought to the attention of Parliament and the Legislature of the Province of Quebec:

- (1) As indicated by Note 3 to the attached financial statements, the Corporation was unable to meet the principal amounts of \$103,333,333 notes payable which came due on June 30, 1968. As a consequence the Government of Canada, with the agreement of the Government of the Province of Quebec, called an additional \$80,566,667 of notes payable in advance of their due date. As the guarantors of the notes payable, both governments have met the Corporation's obligation of \$183,900,000 and charged this amount back to the Corporation.
- (2) The inadequacies of the financial controls referred to in previous reports still existed at the time the Exhibition opened. Certain revenues could not be effectively checked by us and we are unable to express an opinion on the correctness of the following amounts shown on Schedule 4 of the attached financial statements:

Admission.....	\$ 74,193,054
Rides and amusements operated by the Corporation.....	12,178,765
Parking lots.....	6,591,390
Performing arts program.....	8,049,920
Catalogues and publications.....	424,862
	<hr/>
	\$ 101,437,991
	<hr/>

- (3) Section 13 of the Canadian Corporation for the 1967 World Exhibition Act states:

The Corporation shall maintain in its own name one or more accounts in a chartered bank designated by the Minister of Finance with the approval of the Minister of Finance of Quebec.

Although two chartered banks had been designated, the Corporation conducted its banking business during the year with a third bank which had not been designated by the Minister of Finance, and with another financial institution which was not a chartered bank.

- (4) Section 10 of the Act reads as follows:

- (1) The Corporation shall, as soon as practicable and in any event not later than one year after the coming into force of this Act, submit for the approval of the Governor in Council and the Lieutenant-Governor in Council its overall plan for the Exhibition, setting forth the various undertakings and projects proposed by the Corporation in connection with the planning, organizing, holding and administering of the Exhibition, the estimated cost of each such undertaking or project and an estimate of the total capital costs and operating costs of the Corporation in respect of the Exhibition.
- (2) Any material changes in the plan referred to in subsection (1), including estimates of cost therein, shall be submitted by the Corporation to the Governor in Council and the Lieutenant-Governor in Council for approval.
- (3) Notwithstanding any other provision of this Act and except for the purposes of subsections (1) and (2), the Corporation shall not initiate any undertaking or project, expend any money thereon or incur any liability therefor unless that undertaking or project is included in the approved overall plan for the Exhibition or modification thereof.

On September 28, 1967, the Governor in Council approved the most recent revised overall plan under which total expenditures of the Corporation were not to exceed \$431,904,683. In his approval of this plan on October 11, 1967, the Lieutenant-Governor in Council restricted the Corporation to a deficit of \$210,664,811. The actual deficit incurred to December 31, 1967 by the Corporation amounted to \$273,588,537

CANADIAN CORPORATION FOR THE 1967 WORLD EXHIBITION—*Concluded*

and it is anticipated that additional costs amounting to \$14,063,491 will be incurred by the Corporation to cover operating costs to March 31, 1969. As explained in Note 5 to the financial statements, the major factor in the deficit exceeding the estimate was the decision of the participating governments to take over the capital assets except the mass transit system of the Corporation for the sum of \$1.

- (5) The Statement of Deficit shows the net cost of the Exhibition less grants received to December 31, 1967 to be \$233,588,537. The proportion of this net cost for which each of the participating governments is responsible is recorded on the Balance Sheet as an account receivable due from each of these governments (Note 1 to the financial statements). With the exception of the City of Montreal, confirmation as to the correctness of these amounts has been received from the participating governments.

Subject to the foregoing, we report in compliance with Section 17 of the Canadian Corporation for the 1967 World Exhibition Act that, in our opinion

- (a) proper books of account have been kept by the Corporation,
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs the end of the financial year,
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under our notice have been within the powers of the Corporation under the Canadian Corporation for the 1967 World Exhibition Act and any other Act applicable to the Corporation.

A. M. HENDERSON, F.C.A.,
Auditor General of Canada

GUSTAVE-E. TREMBLAY, C.A.
Quebec Provincial Auditor

CANADIAN DAIRY COMMISSION

Balance Sheet as at March 31, 1968

ASSETS

Canadian Dairy Commission Account—	
Consolidated Revenue Fund (Note 1).....	\$ 25,240,576
Due from External Aid Office.....	585,870
Inventories—at cost (Note 2).....	21,926,613
	<u>\$ 47,753,059</u>

LIABILITIES

Balance of holdbacks from producer subsidies (Note 3).....	\$ 3,729,851
Loan from the Minister of Finance (Note 4).....	22,178,981
	<u>25,908,832</u>

EQUITY AVAILABLE FOR FUTURE OPERATIONS

Balance April 1, 1967.....	\$ 208,190
Net increase from trading operations.....	417,615
Agricultural Stabilization Board advances carried forward to 1968-69 (Notes 1 and 2) ..	21,218,422
	<u>21,844,227</u>
	<u>\$ 47,753,059</u>

On behalf of the Commission:

A. O. BLOUIN
*Secretary*S. C. BARRY
Chairman

The accompanying notes are an integral part of these financial statements.

CANADIAN DAIRY COMMISSION—*Continued*

Statement of Operations for the year ended March 31, 1968

TRADING OPERATIONS

	Butter	Dry Skim Milk	Total
Sales.....	\$ 47,397,675	\$ 1,198,331	\$ 48,596,006
Less allowances for deterioration.....	24,668		24,668
Net sales.....	47,373,007	1,198,331	48,571,338
Cost of sales			
Inventory April 1, 1967.....	265,016		265,016
Purchases.....	49,072,681	20,730,343	69,803,024
	49,337,697	20,730,343	70,068,040
Inventory March 31, 1968 (Note 2).....	2,368,014	19,558,599	21,926,613
Cost of sales.....	46,969,683	1,171,744	48,141,427
Gross trading margin.....	\$ 403,324	\$ 26,587	429,911
Trading expenses relating to 1966-67 operations.....		\$ 7,763	
Cost of exporting dry skim milk.....		4,533	12,296
Trading expenses relating to 1967-68 operations			
Storage.....	\$ 1,594,350		
Handling.....	179,401		
Freight and cartage.....	954,874		
Miscellaneous.....	1,876		
Public information.....	70,850		
Interest on loan (Note 4).....	912,630	3,713,981	
Less advances from Agricultural Stabilization Board to cover trading expenses		3,713,981	
Net increase from trading operations.....			\$ 417,615

SUBSIDY OPERATIONS

Advances from Agricultural Stabilization Board on account of 1967-68 producer subsidies.....		\$120,400,000
Deduct:		
Producer subsidies		
Payments to producers.....	\$ 89,028,089	
Add holdbacks to finance export equalization (Note 3).....	10,153,489	99,181,578
Agricultural Stabilization Board advances carried forward to 1968-69.....		\$ 21,218,422

The accompanying notes are an integral part of these financial statements.

CANADIAN DAIRY COMMISSION—*Concluded*

Notes to Financial Statement

March, 31, 1968

1. Canadian Dairy Commission Account—Consolidated Revenue Fund
Subsidy payments for February and March 1968 producer deliveries of milk and cream and the year-end adjustment payment will be made from this account after March 31, 1968.
2. Inventories
The inventories have been valued at cost. No provision has been made in these financial statements for losses anticipated upon sale, which under existing market conditions could amount to approximately \$10,000,000. Such losses are to be covered by the Commission from the funds provided for producer subsidies.
3. Holdbacks from Producer Subsidies

Holdbacks from producer subsidies to finance export equalization.....	\$ 10,153,489
Export equalization payments	
Dry skim milk.....	\$ 3,620,385
Evaporated and condensed milk.....	144,554
Dry whole milk.....	293,638
Dry casein.....	1,345,488
Cheese.....	1,019,573
	6,423,638
Balance of holdbacks from producer subsidies—per balance sheet.....	\$ 3,729,851
4. Interest on Loan
Interest on the loan from the Minister of Finance is recorded at the time loan repayments are made. Interest owing but not recorded in the accounts of the Commission at March 31, 1968 amounted to approximately \$680,000.
5. Administrative Expenses
Those administrative expenses referred to in Section 14 of the Canadian Dairy Commission Act and paid out of moneys appropriated by Parliament for the purpose are not reflected in these financial statements.

TOUCHE, ROSS, BAILEY & SMART
CHARTERED ACCOUNTANTS
90 SPARKS STREET
OTTAWA 4 ONT.

AUDITORS' REPORT

THE MINISTER OF AGRICULTURE
OTTAWA, ONTARIO

We have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1968, and the statement of operations for the year then ended. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, and according to the best of our information and the explanations given to us and as shown by the books of the Commission, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Commission as at March 31, 1968, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, proper books of account have been kept by the Commission which are in agreement with these financial statements, and the transactions that have come under our notice have been within the powers of the Commission.

TOUCHE, ROSS, BAILEY & SMART
Chartered Accountants

Ottawa, Ontario
June 24, 1968

CANADIAN LIVESTOCK FEED BOARD

(Established by the Livestock Feed Assistance Act, 1966-67, c.52)

Statement of Expense for the year ended March 31, 1968

Assistance on Feed Grains:

Freight.....	\$ 21,339,580
Storage.....	88,909

\$ 21,428,489

Administration:

Salaries.....	90,997
Accounting and cheque issue service.....	50,000
Accommodation.....	20,000
Travel and removal.....	16,940
Advertising and publicity.....	9,555
Stationery and office supplies.....	7,983
Telephone and telegraph.....	4,951
Advisory committee.....	4,914
Employee benefits.....	4,000
Professional services.....	2,228
Publication of reports.....	1,878
Miscellaneous.....	973
Office equipment and furnishings.....	13,843

228,262Total Expense.....\$ 21,656,751

Provided for by:

Department of Forestry and Rural Development

Vote 40.....	154,262
Vote 45.....	21,428,489

21,582,751

Government Departments which provided certain major services without charge.....

74,000

\$ 21,656,751

NOTES—1. An assistance claim overpaid in the amount of \$21,323 is outstanding and recovery action is being taken.

2. The Board has a contingent liability with respect to a claim for freight assistance in the amount of \$61,000 which is the subject of litigation.

Certified Correct:

ROGER PERREAULT

Chairman

Approved:

J. McDONOUGH

Member

I have examined the above Statement of Expense and have reported thereon under date of September 30, 1968 to the Minister of Agriculture.

A. M. HENDERSON

Auditor General of Canada

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, September 30, 1968.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statement of the Canadian Livestock Feed Board for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the statement of expense of the Board
 - (i) is in agreement with the books of account,
 - (ii) gives a true and fair view of the expense of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Financial Administration Act and any other Act applicable to the Board.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

Consolidated Balance Sheet at December 31, 1967

ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash.....	\$ 17,195,775	Accounts payable.....	\$ 84,860,826
Accounts receivable.....	102,952,876	Accrued charges.....	55,414,096
Material and supplies.....	81,022,314	Other current liabilities.....	19,171,048
Other current assets.....	42,174,953		
Government of Canada—Due on deficit account.....	12,869,197	Provision for Insurance.....	\$ 159,445,970
		(Other Liabilities and Deferred Credits.....)	12,542,203
Insurance Fund.....	\$ 256,215,115	Long Term Debt.....	41,527,316
Investments in Affiliated Companies not Consolidated.....	12,542,203	Bonds.....	1,198,718,264
Air Canada.....	307,819,500	Government of Canada loans and de-ventures.....	645,994,421
Jointly operated rail and terminal facilities.....	47,711,044		
			1,844,712,685
Property Investment			
Road.....	2,707,499,606		
Equipment.....	1,502,937,763		
Other physical properties.....	149,189,745		
Less recorded depreciation.....	4,359,627,114		
	1,072,943,987		
Other Assets and Deferred Charges			
Other investments.....	3,929,322		
Prepayments.....	2,069,359		
Unamortized discount on long term debt..	13,331,422		
Other assets.....	7,094,011		
Deferred charges.....	13,905,624		
	40,329,738		
		Capital Stock of Subsidiary Companies Owned by Public.....	4,345,185
			1,893,072,553
	\$3,951,300,727		\$3,951,300,727

The notes on page 45 are an integral part of this Balance Sheet.

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1967 and the consolidated statements of income and source of funds and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a

true and fair view of the state of affairs of the System as at December 31, 1967 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

TOUCHE, ROSS, BAILEY & SMART,
Chartered Accountants.

W. R. CORNER,
Comptroller.

CANADIAN NATIONAL RAILWAYS—*Continued*

Notes to Consolidated Financial Statements at December 31, 1967

Note 1: Property Investment

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced. Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1967. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force, or for extraordinary obsolescence resulting from the introduction of more efficient equipment.

Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for equipment and other property except land have been continued in accordance with the regulations of the Interstate Commerce Commission.

Note 2: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel and latest invoice price for new materials in general stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 3: Capital Stock

The capital stock of the Canadian National Railway Company (other than the four percent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

Note 4: Pension Funds

As at October 1, 1967 the unfunded liability under the Company's Pension Plans was actuarially estimated to be \$675,000,000. Previously the Company had made payments to the Pension Trust Fund in respect of interest on this unfunded liability. The Company is now liquidating this unfunded liability over a period of sixty years from October 1, 1967 by making annual payments of both principal and interest to the Pension Trust Fund as required by the Pension Benefits Standards Act. These payments have been charged to System expenses and the amount of the unfunded liability has been reduced to \$674,291,000 at December 31, 1967.

Note 5: Major Commitments

(a) Chicago & Western Indiana Railroad Company:

The Grand Trunk Western Railroad Company is liable jointly and severally with four other proprietors as guarantor of principal and interest with respect to \$9,243,000 First Collateral Trust Mortgage 4½% Sinking Fund Bonds due May 1, 1982 of the Chicago & Western Indiana Railroad Company. In addition, the proprietors are obligated to make semi-annual sinking fund payments sufficient to retire the bonds at maturity and to meet interest as it falls due; in the absence of default of any of the other proprietors, Grand Trunk Western's proportion of such semi-annual payments is one-fifth.

(b) The Belt Railway Company of Chicago:

The Grand Trunk Western Railroad Company is liable jointly and severally with eleven other proprietors as guarantor of principal, interest and sinking fund payments with respect to \$33,525,000 First Mortgage 4½% Sinking Fund Bonds series "A", due August 15, 1987 of the Belt Railway Company of Chicago. Each proprietor is to make payments to the extent required in proportion to its usage of the Belt's facilities in the preceding three years. For the three years ended December 31, 1967 Grand Trunk Western Railroad's usage was approximately 3.3% of the total.

(c) Detroit & Toledo Shore Line Railroad Company:

The Grand Trunk Western Railroad Company is jointly and severally liable with one other proprietor as guarantor of principal, interest and sinking fund payments with respect to \$2,508,000 First Mortgage 3¼% 30-year series "A" Bonds, due December 1, 1982 of the Detroit & Toledo Shore Line Railroad Company.

CANADIAN NATIONAL RAILWAYS—Continued

Consolidated Income Statement

	1967	1966
Railway Operating Revenues		
Freight services.....	\$695,320,574	\$684,679,032
Passenger services.....	83,885,978	67,481,256
Mail.....	13,235,730	12,259,314
Express.....	55,331,062	48,964,262
Other.....	34,359,524	30,997,580
Payments related to National Transportation Act*.....	63,079,801	61,761,027
Total Railway Operating Revenues.....	945,212,669	906,142,471
Railway Operating Expenses		
Road maintenance.....	161,630,441	154,512,652
Equipment maintenance.....	193,393,212	179,119,527
Transportation.....	407,756,047	380,751,513
Sales.....	23,330,269	22,257,815
Miscellaneous operations.....	17,963,282	13,901,016
General.....	80,343,568	79,753,868
Taxes.....	37,509,752	33,240,555
Equipment and joint facility rents.....	20,517,040	18,337,181
Total Railway Operating Expenses.....	942,443,611	881,874,127
Net Railway Operating Income.....	2,769,058	24,268,344
Other Income		
Net income from:		
Telecommunications department.....	7,311,635	6,062,728
Hotels.....	3,417,629	2,342,172
Separately operated trucking companies.....	1,982,243	1,378,350
Other sources.....	13,702,406	6,057,553
Total Other Income.....	26,413,913	15,840,803
Net Income before Interest on Debt.....	29,182,971	40,109,147
Interest Charges		
Total interest on debt.....	78,909,630	76,281,945
Less interest received on loans to Air Canada.....	13,857,462	11,579,581
Net Interest on Debt.....	65,052,168	64,702,364
Deficit.....	\$ 35,869,197	\$ 24,593,217

*The corresponding figure for 1966 is a grouping of \$29,196,152 for interim Payments—Royal Commission on Transportation—and \$32,564,875 formerly classified as Freight services revenues in respect of the Freight Rates Reduction Subsidy, East-West Bridge Subsidy, At-and-East Grain Rates Subsidy and the Payment for reduced freight rates and 1964 wage awards.

CANADIAN NATIONAL RAILWAYS—Continued

Source and Application of Funds for the Year 1967

Working Capital January 1, 1967.....	\$113,744,482
Source of Funds	
Provision for depreciation.....	\$111,160,734
Increase in long-term debt.....	71,872,659
Issue of 4% preferred stock.....	30,361,558
Government of Canada in respect of deficit for the year.....	35,869,197
Retained proceeds from properties retired.....	11,929,063
Other (net).....	3,726,828
	<u>\$264,920,039</u>
Application of Funds	
Additions to property investment.....	\$179,026,179
Deficit for the year.....	35,869,197
Advances to Air Canada.....	67,000,000
	<u>\$281,895,376</u>
Net Decrease in Working Capital.....	16,975,337
Working Capital December 31, 1967.....	<u>\$ 96,769,145</u>

Investments in Jointly Operated Rail and Terminal Facilities

	Percentage Held	Investment at Dec. 31, 1966	Trans- actions Year 1967 Increase or (Decrease)	Investment at Dec. 31, 1967
The Belt Railway Company of Chicago				
Capital Stock.....	8.33	\$ 240,000		\$ 240,000
Advances.....		47,680	\$ 3,222	50,902
Chicago & Western Indiana Railroad Company				
Capital Stock.....	20	1,000,000		1,000,000
Advances.....		7,082,477	27,872	7,110,349
The Detroit & Toledo Shore Line Railroad Company				
Capital Stock.....	50	1,500,000		1,500,000
Detroit Terminal Railroad Company				
Capital Stock.....	50	1,000,000		1,000,000
Northern Alberta Railways Company				
Capital Stock.....	50	8,640,000		8,640,000
Bonds.....	50	16,700,000		16,700,000
The Public Markets, Limited				
Capital Stock.....	50	575,000		575,000
Railway Express Agency, Inc.				
Capital Stock.....	0.6	600		600
Advances.....		173,493		173,493
The Shawinigan Falls Terminal Railway Company				
Capital Stock.....	50	62,500		62,500
The Toronto Terminals Railway Company				
Capital Stock.....	50	250,000		250,000
Bonds.....	50	10,413,700	(205,500)	10,208,200
Advances.....		200,000		200,000
Total.....		<u>\$ 47,885,450</u>	<u>\$ (174,406)</u>	<u>\$ 47,711,044</u>

CANADIAN NATIONAL RAILWAYS—Continued

Property Investment Statement

Property Investment at December 31, 1966.....			\$4,259,968,725
Capital Expenditures in 1967			
New lines and diversions.....	\$	814,204	
Roadway improvements.....		27,316,411	
Large terminals.....		13,661,788	
Yard tracks and sidings.....		8,297,732	
Buildings.....		6,905,309	
Highway crossing protection.....		670,398	
Signals.....		3,241,385	
Roadway and shop machinery.....		3,646,433	
Other facilities.....		4,122,546	
Total—Road property.....		68,676,206	
Branch lines.....		10,870,180	
Equipment.....		81,567,467	
Telecommunications.....		13,771,111	
Hotels.....		4,141,215	
			\$179,026,179
Deduction in respect of property retirements in 1967.....		66,306,925	
Return of Canadian Government Railways entrusted property to Government of Canada.....		13,060,865	
			79,367,790
			99,658,389
Property Investment at December 31, 1967.....			\$4,359,627,114

Recorded Depreciation Statement

Recorded Depreciation at December 31, 1966.....			\$1,016,161,115
Add provision for depreciation for the year			
Road property.....	\$	55,836,002	
Equipment.....		49,821,250	
Other physical properties.....		5,503,482	
			\$111,160,734
Deduct net charges in respect of property retirements.....			54,377,862
			56,782,872
Recorded Depreciation at December 31, 1967.....			\$1,072,943,987

Long Term Debt

Rate C%	Maturity (See Notes)		Currency in which payable	Outstanding at Dec. 31, 1966	Transactions Year 1967 Increase or (Decrease)	Outstanding at Dec. 31, 1967
Bonds						
2 $\frac{1}{2}$	Jan. 2, 1967 (a)	Canadian National 20 Year Bonds.....	Canadian	\$ 50,000,000	\$ (50,000,000)	
4 $\frac{1}{2}$	Apr. 1, 1967 (a)	Canadian National 6 $\frac{1}{2}$ Year Bonds.....	Canadian	72,300,000	(72,300,000)	
5	May 15, 1968 (e)	Canadian National 9 Year Bonds.....	Canadian	55,800,000		\$ 55,800,000
2 $\frac{1}{2}$	Sept. 15, 1969 (b)	Canadian National 20 Year Bonds.....	Canadian	70,000,000		70,000,000
2 $\frac{1}{2}$	Jan. 16, 1971 (b)	Canadian National 21 Year Bonds.....	Canadian	40,000,000		40,000,000
5 $\frac{1}{2}$	Dec. 15, 1971 (e)	Canadian National 12 Year Bonds.....	Canadian	190,561,500	(2,878,000)	187,683,500
3 $\frac{1}{2}$	Feb. 1, 1974 (c)	Canadian National 20 Year Bonds.....	Canadian	200,000,000		200,000,000
2 $\frac{1}{2}$	June 15, 1975 (d)	Canadian National 25 Year Bonds.....	U.S.	6,000,000		6,000,000
5	May 15, 1977 (e)	Canadian National 18 Year Bonds.....	Canadian	83,925,000	(450,000)	83,475,000
4	Feb. 1, 1981	Canadian National 23 Year Bonds.....	Canadian	300,000,000		300,000,000
5 $\frac{3}{4}$	Jan. 1, 1985 (e)	Canadian National 25 Year Bonds.....	Canadian	98,500,000	(1,275,000)	97,225,000
5	Oct. 1, 1987 (e)	Canadian National 27 Year Bonds.....	Canadian	158,375,000	(1,864,000)	156,511,000
5 $\frac{1}{4}$	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds.....	Sterling	795,366		795,366
5 $\frac{1}{2}$	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds.....	Sterling	1,228,398		1,228,398
	Total Bonds.....			1,327,485,264	(128,767,000)	1,198,718,264
Government of Canada Loans and Debentures						
	Capital Revision Act: Jan. 1, 1972 Debenture.....		Canadian	100,000,000		100,000,000
	Canadian Government Railways: Advances for Working Capital.....		Canadian	16,983,762		16,983,762
	Financing and Guarantee Acts: Loans.....		Canadian	55,371,000	78,339,659	133,710,659
	Refunding Act, 1955: Loans for Debt Redemption.....		Canadian	273,000,000	122,300,000	395,300,000
	Total Government of Canada Loans and Debentures.....			445,354,762	200,639,659	645,994,421
	Total Long Term Debt.....			\$1,772,840,026	\$ 71,872,659	\$1,844,712,685

Notes: (a) Refinanced under Refunding Act, 1955
(b) Callable at par

(c) Callable at par on or after Feb. 1, 1972

(d) Callable to June 14, 1970 at 100 $\frac{3}{4}$ %; thereafter at par

(e) Amounts of $\frac{3}{4}$ % or 1% may be purchased quarterly through Purchase Funds operated under the conditions of each issue

CANADIAN NATIONAL RAILWAYS—Continued

Shareholders' Equity

	Outstanding at Dec. 31, 1966	Transactions Year 1966 Increase or (Decrease)	Outstanding at Dec. 31, 1967
Government of Canada			
No par value capital stock of Canadian National Railway Company.....	\$ 359,963,017		\$ 359,963,017
4% Preferred stock of Canadian National Railway Company.....	1,070,008,366	\$ 30,361,558	1,100,369,924
Capital investment in Canadian Government Railways.....	441,455,292	(13,060,865)	428,394,427
Total Government of Canada.....	1,871,426,675	17,300,693	1,888,727,368
Capital Stock of Subsidiary Companies Owned by Public.....	4,345,185		4,345,185
Total Shareholders' Equity.....	\$1,875,771,860	\$ 17,300,693	\$1,893,072,553

CANADIAN NATIONAL RAILWAYS—*Continued*

TOUCHE, ROSS, BAILEY & SMART

CHARTERED ACCOUNTANTS

Royal Bank Building, Place Ville Marie

Montreal 2, Canada

February 28, 1968.

TO THE HONOURABLE, THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir:

As auditors of the Canadian National Railway System we report through you to Parliament on our examination of the accounts of the Company for the year ended December 31, 1967.

In view of the comprehensive information provided by the Company's published annual report, we confine our comments to points of particular audit significance and to highlights of the financial year.

AUDIT REPORT

Our formal report on the financial statements is included in the annual report published by the Company and reads as follows:

"We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1967 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1967 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System."

SCOPE OF AUDIT

In the audit of a large company such as the Canadian National Railways, the nature and efficiency of the financial and managerial controls have an important bearing on the planning and scope of the external audit. In the case of the CN, these include comprehensive personnel and operational controls, extensive budgetary control reporting systems, broad internal audit programmes, accounting development, operations research and other study groups concerned with improving operational and managerial efficiency.

In brief, our audit policy is to conduct a review of these financial and managerial controls, examine the various balance sheets at interim and year end dates and to carry out procedural tests, all of which are supplemented by in-depth studies in chosen areas. This approach is implemented as follows:

1. We keep abreast of changes in the major control procedures through discussions with management, normally prior to a change taking effect. The emphasis of the audit is placed on a review of the performance of the various control groups by examination of their work programmes for the year and selected projects in process.
2. The balance sheets of the various regions and departments are examined at different dates throughout the year and at year end we review the accounts to obtain satisfactory explanations for any major fluctuations between the audited interim figures and the corresponding year end balances.
3. To ensure that accounting and other internal controls operate properly, tests of transactions are carried out on a selective basis at various locations throughout the System in such a manner as to ensure proper coverage over a reasonable period of time. All accounting aspects of all Company locations are not examined each year in recognition of the overall management controls and the fact that accounting policies and procedures are sound and largely standard throughout the organization. For example, we might examine payroll procedures in one region, revenue procedures in another and materials and stores accounting in a third.
4. To supplement the audit steps outlined above, specific in-depth studies are made of the potential problem areas disclosed by the other sections of the audit. These normally result in audit conclusions of a long term nature and provide the background necessary for us to make some contribution towards improving control and efficiency.

CANADIAN NATIONAL RAILWAYS—Continued

INTERNAL AUDIT

Professionally qualified internal audit personnel examine in detail and make recommendations to management on the various aspects of the Company's operating and custodial controls. As mentioned above we place considerable importance on the internal audit function in determining the nature and scope of our work.

The quality of the internal audit work in 1967, in our opinion, continued to be of a high standard. The department, however, experienced difficulties in maintaining a sufficient complement of qualified staff which had an effect on the extent of their audit coverage during the year. As in previous years our audit procedures were co-ordinated with the internal audit programme.

FINANCIAL POSITION

The financial position of the System at December 31, 1967 is comparable with that at December 31, 1966. The paragraphs which follow refer to the following summary of the consolidated balance sheets at the two dates.

	1967	1966
	MILLIONS	
ASSETS:		
Property investment—less recorded depreciation.....	\$3,286.7	\$3,243.8
Investment in affiliated companies not consolidated.....	355.5	288.7
Other assets.....	309.1	337.7
	<u>\$3,951.3</u>	<u>\$3,870.2</u>
LIABILITIES:		
Long term debt.....	\$1,844.7	\$1,772.8
Other liabilities and provisions.....	213.5	221.6
Shareholders' equity.....	1,893.1	1,875.8
	<u>\$3,951.3</u>	<u>\$3,870.2</u>

SOURCE OF FUNDS

The statement of source and application of funds included in the annual report sets out the factors accounting for the decrease during the year of \$17.0 million in the Company's working capital.

Over the last two years the working capital position has declined by \$38.0 million. The principal reason for this decline is that additions to property have been financed from the System's own resources and funds obtained from the issue of preferred stock (the amount of preferred stock is set by legislation and is a fixed percentage of gross revenues). The Company has not borrowed from the public and loans from the Government of Canada have been restricted to providing funds for the repayment of matured debt or for advances to Air Canada.

PROPERTY INVESTMENT

Additions to fixed property, as summarized below, amounted to \$179.0 million as compared with the parliamentary approved capital budget of \$197.8 million and \$175.6 million actual expenditures in the previous year.

	1967	1966
	MILLIONS	
Road property and branch lines.....	\$ 79.5	\$ 65.0
Equipment.....	81.6	85.8
Telecommunications, hotels and other.....	17.9	24.8
	<u>\$ 179.0</u>	<u>\$ 175.6</u>

In addition, major construction projects were carried out on behalf of federal, provincial and municipal authorities. The principal projects of this nature were the Alberta Resources Railway, the Government of Ontario Commuter Service and the Great Slave Lake Railway.

The total System depreciation charge increased in 1967 by \$3.7 million to \$111.2 million as a result of the additional investment in depreciable property. The rates of depreciation and the basis of calculation are consistent with the previous year. The Company is now reviewing the depreciation rates in the light of current retirement experience and operating conditions.

CANADIAN NATIONAL RAILWAYS—*Concluded*

INVESTMENT IN AFFILIATED COMPANIES

During the year a further \$67.0 million was advanced to Air Canada to bring the total invested in the capital stock and advances to the Company to \$307.8 million. We reported on our examination of the financial statements of Air Canada in a separate report dated February 7, 1968.

The balance of these investments, totalling \$47.7 million, represent the Company's interest in jointly operated rail and terminal facilities, made in association with other railroads primarily to secure the benefits of traffic interchange and terminal facilities. These investments do not provide voting control of the companies and therefore have not been consolidated in the System statements. The accounts of these companies have, in most instances, been audited by joint committees of the interested railroads.

LONG TERM DEBT

In accordance with the legislation governing the repayment of the System long term debt, \$200.6 million was advanced by the Government of Canada to repay bonds maturing during the year, prior redemptions through open market purchases, and to cover the advances made to Air Canada. It is expected that bond issues maturing in 1968, totalling \$55.8 million will be refinanced in a similar manner.

PENSION FUND

The unfunded liability in respect of past services of employees, as established by actuarial appraisal, increased in 1967 by \$40.0 million to \$675.0 million. This unfunded liability is recorded in a note to the Company's financial statements.

The Pension Benefit Standards Act which came into effect on October 1, 1967 requires the unfunded liability at that date to be liquidated in equal annual amounts over a period not exceeding 60 years. Pension costs include \$0.7 million as the amortization charge for the three months ended December 31, 1967. The Act also requires the Company to liquidate, over specified periods of up to 25 years, any future increases in the liability through wage awards, additional pension benefits, or changed actuarial experience or assumptions. The additional charges, in this respect, in future years could have a significant effect on railway operating results.

SHAREHOLDERS' EQUITY

The provisions of the Canadian National Capital Revision Act, 1952, relating to the issue of four per cent preferred shares and the interest-free \$100.0 million debenture issue were extended by the Canadian National Railways Financing and Guarantee Act, 1965–1966. During the year, \$30.4 million preferred shares were issued to the Minister of Finance at par in accordance with these Acts.

The capital investment of the Government in the Canadian Government Railways, which forms part of the Shareholders' Equity, was reduced by \$13.1 million representing the original cost of the Newfoundland coastal vessels and dock properties transferred from the accounts of the Company to the Government to bring about consistency in accounting for vessels and docks operated by the Company on behalf of the Government.

OPERATING RESULTS

The System deficit for the year of \$35.9 million increased by \$11.3 million as compared with 1966. The Canadian Government Main Estimates and the Supplementary Estimates (C) for the fiscal year ended March 31, 1968 make provision for the payment of the deficit.

During the year the National Transportation Act of 1967 brought about far reaching changes in the method of paying certain subsidies to Canadian railways. This Act provides for the payment of lump sum subsidies, declining from year to year, to the railway companies; these payments will be made only during a transitional period after which the Act provides for the reimbursement in whole or in part for actual losses on branch lines and passenger services. The payments received by the Company in 1967 totalled \$63.1 million as compared with \$61.8 million received in the previous year for subsidies discontinued in 1967.

The subsidies received under the Maritime Freight Rates Act (\$12.1 million), and the payments to the Company for losses on the operation of the Newfoundland and P.E.I. Steamship Services (\$28.1 million) are not affected by the National Transportation Act of 1967.

Included as part of previous years' pension costs were the deficits of the Intercolonial and Prince Edward Island Railways Employees' Provident Fund which became insolvent in 1923. In 1967 the Government agreed that the Provident Fund deficits should not be considered as a charge against railway operations and accordingly provision was made in the Supplementary Estimates (B) for the fiscal year ended March 31, 1968 for the assumption by the Government of the 1967 deficit of \$6.6 million.

We take this opportunity to express our appreciation to the management and staff of the Company for their co-operation in the conduct of the audit. The assistance received and the courtesy extended to us greatly facilitated our work.

Respectfully submitted,

TOUCHE, ROSS, BAILEY & SMART

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Montreal, 23 February 1968

THE HONOURABLE P. T. HELLYER
MINISTER OF TRANSPORT
OTTAWA

Sir:

In conformity with Section 17 of the Canadian National Railways Capital Revision Act, 1952, the Trustees of the Canadian National Railways Securities Trust submit the following report for the calendar year 1967.

There were no transactions during the year affecting the collateral securities held by the Securities Trust.

The Trustees present herewith the Balance Sheet at 31 December 1967.

N. J. MacMILLAN,
For the Trustees

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Continued

Balance Sheet at December 31st, 1967

ASSETS		LIABILITIES	
Claims for Principal of Loans—		Capital Stock Owned by Canadian National Railway Com-	
Canadian Northern Railway.....	\$ 312,334,805.10	pany—5,000,000 shares of no par value capital stock:.....\$	341,963,017.02
Grand Trunk Railway.....	118,582,182.33		
Grand Trunk Pacific Railway.....	116,006,599.08		
Canadian National Railway Com-			
pany.....	96,936,971.75		
	<u>\$ 643,860,558.26</u>		
Claims for Interest on Loans—			
Canadian Northern Railway.....	\$ 309,702,897.65		
Grand Trunk Railway.....	103,250,802.95		
Grand Trunk Pacific Railway.....	107,326,622.84		
Canadian National Railway Com-			
pany.....	54,501,313.57		
	<u>574,781,637.01</u>		
Transactions of Canadian National			
Railway System subsequent to Jan-			
uary 1st, 1937, affecting the book			
value of the capital stock of the			
Securities Trust.....	71,925,579.14		
Securities Held—			
Collateral Securities—Schedule A.1.....		Amount by which the book value of claims and interest thereon	
		exceeded the initial stated value as of January 1st, 1937...	948,604,757.39
			<u>\$ 1,290,567,774.41</u>

W. R. CORNER,
Comptroller

CERTIFICATE OF AUDITORS

We have examined the books and records of The Canadian National Railways Securities Trust for the year ended December 31, 1967.

In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Trust's affairs at December 31, 1967, in accordance with the provisions of The Canadian National Railways Capital Revision Act, 1952.

Dated at Montreal,
23 February 1968

TOUCHE, ROSS, BAILEY & SMART
Chartered Accountants

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Concluded

Summary of Indebtedness Transferred from the Government of Canada to the Securities Trust

Loans Outstanding

Notes and Collateral Held

CANADIAN NORTHERN RAILWAY:					
3½%	Loan, Chapter 6, 1911.....	\$ 2,396,099.68	None.	Charge is on premises mortgaged October 4, 1911.	
4%	Loan, Chapter 20, 1914.....	5,294,000.02	None.		
5%	Loan, Chapter 4, 1915.....	10,000,000.00	None.		
6%	Loan, Chapter 29, 1916.....	15,000,000.00		Mortgages dated June 23 and June 26, 1916.	
6%	Loan, Chapter 24, 1917.....	25,000,000.00	6%	Demand Notes.....	\$ 33,012,414.32
6%	Loan, Vote 110, 1918.....	25,000,000.00	6%	Demand Notes.....	27,203,003.65
6%	Loan, Vote 108, 1919.....	35,000,000.00	6%	Demand Notes.....	40,031,122.27
6%	Loan, Vote 127, 1920.....	48,611,077.00	6%	Demand Notes.....	53,008,779.65
6%	Loan, Vote 126, 1921.....	44,419,806.42	6%	Demand Notes.....	50,259,312.47
6%	Loan, Vote 136, 1922.....	42,800,000.00	6%	Demand Notes.....	46,691,634.60
6%	Loan, War Measures Act, 1918.....	1,887,821.16	{6%	Demand Notes.....	5,700,000.00
6%	Equipment Loan, Chapter 38, 1918.....	56,926,000.82	{3½%	Debenture Stocks.....	5,109,999.99
	Mortgage covering loans above.....		6%	Demand Notes.....	56,858,496.44
	Total Canadian Northern.....	\$ 312,334,805.10		Mortgage dated November 16, 1917.....	
GRAND TRUNK RAILWAY:					
6%	Loan, Vote 478, 1920.....	\$ 25,000,000.00	6%	Demand Notes.....	\$ 25,479,226.97
6%	Loan, Vote 126, 1921.....	55,293,435.18	6%	Demand Notes.....	56,646,816.12
6%	Loan, Vote 137, 1922.....	23,288,747.15	6%	Demand Notes.....	23,288,747.15
4%	Loan to G.T. Pacific, Chapter 23, 1913, guaranteed by Grand Trunk.....	15,000,000.00	{4%	Demand Note.....	15,000,000.00
	Total Grand Trunk.....	\$ 118,582,182.33	{4%	G.T.P. Debentures.....	15,000,000.00
GRAND TRUNK PACIFIC RAILWAY:					
3%	Bonds, Chapter 24, 1913.....	\$ 33,048,000.00	3%	1st Mortgage Bonds.....	\$ 33,048,000.00
6%	Loan, Chapter 4, 1915.....	6,000,000.00	4%	Sterling Bonds.....	7,499,952.00
6%	Loan, Vote 441, 1916.....	7,081,783.45		Mortgage, June 28, 1916.....	
6%	Loan, Vote 443, 1917.....	5,038,053.72		Mortgage, October 18, 1917.....	
6%	Loan, Vote 110, 1918.....	7,471,399.93		Mortgage, October 18, 1917.....	
	Receiver's Advances, P.C. 635, March 26, 1919.....	45,764,162.35		Receiver's Certificates.....	53,339,162.74
	Interest guaranteed by Govt. of Canada.....	8,704,662.65		Cremation Certificates, coupons destroyed.....	8,698,170.42

Interest guaranteed by Provinces of Alberta and Saskatchewan.....	2,898,536.98	Cremation Certificates, coupons destroyed.....	2,925,723.88
Total Grand Trunk Pacific.....	<u>\$ 116,006,599.08</u>		
CANADIAN NATIONAL RAILWAY COMPANY			
6% Loan, Vote 139, 1923.....	\$ 24,550,000.00	{ 6% Canadian Northern Demand Note.....	\$ 12,655,019.57
		{ G.T.P. Receiver's Certificates.....	3,313,530.01
		{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,831.96
5% Loan, Vote 137, 1924.....	10,000,000.00	{ 5% Canadian Northern Demand Note.....	1,318,315.86
		{ G.T.P. Receiver's Certificates.....	4,691,173.58
		{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,822.24
5% Loan, Vote 377, 1925.....	10,000,000.00	{ 5% Canadian Northern Demand Note.....	9,496,718.21
		{ G.T.P. Receiver's Certificates.....	1,422,425.17
		{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,802.80
5% Loan, Vote 372, 1926.....	10,000,000.00	{ 5% Canadian Northern Demand Note.....	9,062,624.30
		{ G.T.P. Receiver's Certificates.....	364,898.78
5% Loan, Vote 336, 1929.....	2,932,652.91	{ G.T.P. Interest Coupons (Cremation Certificates).....	1,530,880.56
5% and 5½% Loans, Chapter 22, 1931.....	29,910,400.85	{ 5% Canadian National Railway Company Demand Notes.....	2,932,652.91
5½% Loans, Chapter 6, 1932.....	11,210,815.56	{ 5% and 5½% Canadian National Railway Company Demand Notes.....	29,910,400.85
		{ 5½% Canadian National Railway Company Demand Notes.....	11,210,815.56
Less: adjustment authorized by the Capital Revision Act, 1937.....	1,666,897.57		
Total Canadian National Railway Company...	<u>\$ 96,936,971.75</u>		
Total Loans.....	<u>\$ 643,860,558.26</u>		

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED—*Concluded*

Statement of Capital Surplus for the year ended December 31, 1967

Balance as at January 1, 1967.....	\$	228,092
Add: Interest earned on bank deposit.....		3,167
		<hr/> 231,259
Deduct: Voyage deposit refunds and other expenses.....		201
		<hr/> 231,058
Balance as at December 31, 1967.....	\$	<hr/> <hr/> 231,058

AUDITOR GENERAL OF CANADA

Ottawa, February 9, 1968.

THE HONOURABLE P. T. HELLYER,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statement of Canadian National (West Indies) Steamships, Limited for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statement of the Company
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the state of the Company's affairs as at the end of the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION
(ESTABLISHED BY THE CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

	ASSETS		LIABILITIES	
	1968	1967	1968	1967
Cash.....	\$ 549,282	\$ 1,156,537	Accounts Payable.....	\$ 3,873,063
Term Deposit Receipts—at cost.....	4,500,000	1,000,000	Income Tax and Sales Tax Payable.....	\$ 2,014,386
Amount due from sale of rights in Compac Cable System.....	2,471,362		Accumulated Tax Reductions applicable to future years (Note 2).....	955,395
Accounts Receivable.....	7,031,093	5,499,721	Estimated Amount Due Commonwealth Network	2,249,995
Prepaid Expenses.....	404,784	277,545		237,573
Capital Assets, at cost: (Note 1)				
Land, with improvements.....	\$ 1,161,099	1,140,312	Capital:	7,316,026
Buildings.....	10,450,321	7,723,122	Advances from the Government of Canada under section 14 of the Act (Note 3).....	52,383,257
Telephone cable systems.....	55,945,209	57,898,963	Surplus:	
Transmitters, receivers and other technical equipment.....	29,429,234	23,493,441	Balance as at April 1, 1967....	\$19,246,493
Office furniture and equipment, etc.....	534,111	538,395	Add:	
			Net profit for the year ended March 31, 1968, per Statement of Income and Expense	3,990,716
			Prior Years' Adjustment (Note 5).....	27,106
Less: Accumulated Depreciation	29,512,897		Balance as at March 31, 1968.....	23,264,315
				75,647,572
				\$ 82,963,598
				\$74,410,442

The accompanying notes are an integral part of the financial statements.

Certified: D. F. BOWIE
President and General Manager

Approved: ROLLAND G. LEFRANCOIS
Director
W. S. PIPES
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 20, 1968 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Continued*

Statement of Income and Expense for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME		
Telegraph, telephone, telex, circuit rentals, satellite, etc.	\$ 24,502,031	\$ 21,212,533
EXPENSE		
Operating salaries and wages	\$ 4,466,474	3,727,717
Administrative salaries	1,232,677	1,064,719
Employees' welfare benefits	308,481	277,826
Rental of circuits, etc.	2,620,877	2,278,836
Maintenance and repairs—		
plant and equipment	1,072,707	1,142,429
Interest (after capitalizing \$62,117)	2,432,942	2,356,888
Depreciation	5,891,961	5,282,439
Other operating and administrative expenses	730,836	699,250
	18,756,955	16,830,104
<i>Deduct:</i> Estimated amount recoverable from Commonwealth Network—excess of applicable expenditures over Corpora- tion's share of total Commonwealth Network expenses . . .	2,216,056	2,696,697
	16,540,899	14,133,407
Profit before Income Tax	7,961,132	7,079,126
<i>Deduct:</i> Income Tax (Note 2)	3,970,416	3,529,413
Net Profit for Year	\$ 3,990,716	\$ 3,549,713

The accompanying notes are an integral part of the financial statements.

Notes to Financial Statements

1. As at March 31, 1968, the estimated cost of completing capital projects, as approved by Order in Council P.C. 1968-830 dated April 30, 1968, amounted to approximately \$26,570,050 of which \$19,087,150 relates to the year ending March 31, 1969.
2. The income taxes payable in respect of the year amount to \$3,695,184. The difference of \$275,232 between this and the taxes charged against income results from claiming for tax purposes an amount greater than the depreciation recorded in the accounts. This difference is applicable to those future periods in which the amounts claimed for tax purposes will be less than the depreciation recorded in the accounts and is accordingly included in the balance sheet in the item "Accumulated Tax Reductions applicable to future years".
3. The advances from the Government of Canada are repayable in semi-annual instalments over varying periods in accordance with the terms and conditions laid down by the Governor in Council. The repayments during the year ended March 31, 1968 totalled \$2,890,588 and instalments falling due for repayment during the year ending March 31, 1969 aggregate \$3,040,103.
4. Included in the expenses for 1967-68 are: remuneration of executive officers, \$121,953; and directors' fees, \$2,200.
5. The addition to surplus of \$27,106 represents a net adjustment of prior years' estimates of the amount recoverable from the Commonwealth Network for the years ended March 31, 1962 and 1965 amounting to \$54,212 less income tax thereon, \$27,106.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 20, 1968.

THE HONOURABLE P. T. HELLYER,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Overseas Telecommunication Corporation for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet as at March 31, 1968

(with comparative figures as at March 31, 1967)

ASSETS		LIABILITIES	
1968	1967	1968	1967
Cash.....	\$ 8,962	Accounts payable.....	\$ 133,164
Accounts receivable.....	52,364	Royalties paid in advance.....	1,650
Less: Allowance for doubtful account.....		Capital:	
		Authorized—10,000 shares of no par value	
		Issued—5,000 shares, fully paid.....	296,199
Interest accrued on investments.....	17,178	Surplus:	
Investments in bonds of, or guaranteed by, the		Balance as at April 1, 1967.....	\$995,061
Government of Canada, at cost (market value,		Deduct:	
March 31, 1968, \$1,057,535; March 31, 1967,	1,143,298	Adjustment of prior	
\$1,101,604).....	132,500	years' income result-	
Prepaid promotion and development expense.....		ing from overpay-	
		ment of royalties by	
		licensees.....	\$ 13,053
		Net loss for the year,	
		per Statement of In-	
		come and Expense..	58,719
		Balance as at March 31, 1968.....	923,289
			995,061
			1,291,260
			\$ 1,354,302
			\$ 1,378,891

1. The Company had outstanding commitments amounting to \$170,941 as at March 31, 1968 in respect of its development program.

2. A contingent liability of approximately \$34,500 existed with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

Approved on behalf of the Board

B. G. BALLARD
Director

F. McKIM
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 17, 1968, to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

A. M. HENDERSON
Auditor General of Canada

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

		1968	1967
INCOME			
Royalties, licensing fees, etc.....	\$ 368,235		\$ 392,839
Less: Costs of licensing rights and related technical assistance, etc.	57,177		43,610
		\$ 311,058	349,229
Interest earned.....		55,354	53,514
Income from agency agreements.....		17,638	18,844
Miscellaneous income.....		2,392	
		386,442	421,587
EXPENSE			
Salaries.....	188,448		140,293
Promotion and development, including \$10,000 prepaid promotion and development expense written off.....	123,586		143,142
Patent attorneys' fees and other patenting costs.....	84,207		78,170
Services provided by National Research Council.....	20,000		20,000
Awards to inventors.....	16,400		20,202
Travel.....	5,332		4,642
Miscellaneous.....	4,116		2,743
Office stationery, supplies, equipment and furnishings.....	3,072		3,441
Legal fees.....			4,297
Provision for doubtful account.....			500
		445,161	417,430
Net loss (profit).....		\$ 58,719	\$ (4,157)

NOTE: Salaries for 1968 include remuneration of directors as directors, officers or employees, \$5,025.

AUDITOR GENERAL OF CANADA

Ottawa, June 17, 1968

THE HONOURABLE C. M. DRURY,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Patents and Development Limited for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE CANADIAN WHEAT BOARD

Balance Sheet as at July 31, 1967

ASSETS

Stocks of grain:
 Wheat stocks—stated at contracts value basis in store Fort William/Port Arthur, Vancouver or Churchill. \$ 256,091,414
 Wheat stocks—stated at initial prices paid to producers basis in store Fort William/Port Arthur or Vancouver. 343,599,751
 Oats stocks—stated at initial prices paid to producers basis in store Fort William/Port Arthur.
 Barley stocks—stated at contract values basis in store Fort William/Port Arthur or Vancouver.
 Barley stocks—stated at initial prices paid to producers basis in store Fort William/Port Arthur.

Bills of exchange not yet due plus accrued interest:
 Payable in sterling—converted at forward sterling sales values.
 Payable in Canadian funds.

Accounts receivable:

Sundry
 Prairie Grain Advance Payments Act.
 Grain trade memberships.
 The Canadian Wheat Board Building, Winnipeg, at cost less depreciation.
 Office furniture, equipment and automobiles, at cost less depreciation.
 Deferred and prepaid expenses.

LIABILITIES

Net liability to the banks. \$ 142,178,055
 Liability to agents for grain purchased from producers but not yet delivered to the Board. 369,601,192
 Advances received on agency wheat stocks. 115,960,514
 Amounts due to producers:
 Outstanding cheques:
 Balance of adjustment payments
 Wheat. \$ 1,894
 Balance of interim payments
 Wheat. 2,531
 Balance of final payments
 Wheat. 990,193
 Coarse Grains. 207,774
 Accrued expense and accounts payable.
 Provisions for final payment expenses.
 Special Account—net balance of undistributed payment accounts.
 Credit balance—1966-67 Pool Account—Wheat.
 Credit balance—1966-67 Pool Account—Oats.
 Credit balance—1966-67 Pool Account—Barley.

\$ 867,293,432

\$ 867,293,432

W. C. McNAMARA

Chief Commissioner

J. B. LAWRIE

Assistant Chief Commissioner

G. N. VOGEL

Commissioner

R. L. KRISTJANSON

Commissioner

D. H. TRELEAVEN

Commissioner

DELOITTE, PLENDER, HASKINS & SELLS

Chartered Accountants

THE CANADIAN WHEAT BOARD—Continued

1966 - 67 Pool Account — Wheat

Statement of Operations for the crop year ended July 31, 1967

	Bushels	Amount
Wheat acquired:		
Purchased from Producers at Board initial prices basis in store Fort William/Port Arthur or Vancouver.....	626,528,998	\$ 899,079,871
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Fort William/Port Arthur or Vancouver.....	2,512,241	3,592,010
Purchased from 1965-66 Pool Account—Wheat.....	64,046,750	127,510,771
	693,087,989	\$1,030,182,652
Wheat sold:		
Completed sales at realized prices basis in store Fort William/Port Arthur, Vancouver or Churchill:		
Domestic.....	38,959,645	
Export sales at Class II prices.....	126,594,725	
Export sales under the terms of the International Wheat Agreement	161,840,941	
Weight losses in transit and in drying.....	564,657	
	327,959,968	\$ 662,817,518
Uncompleted sales at contract values basis in store Fort William/Port Arthur, Vancouver or Churchill:		
Domestic.....	6,765,862	
Export sales at Class II prices.....	99,184,379	
Export sales under the terms of the International Wheat Agreement	19,898,537	
	125,848,778	918,908,932
Stocks of wheat—stated at initial prices paid to producers basis in store Fort William/Port Arthur or Vancouver.....	239,279,243	343,599,751
	693,087,989	1,262,508,683
Surplus on wheat transactions.....		232,326,031
Deduct: Carrying costs, interest, administrative and general expenses:		
Carrying charges:		
Carrying charges on wheat stored in country elevators.....		25,659,374
Storage on wheat stored in terminal elevators.....		9,456,842
Net interest paid to agents on agency wheat stocks.....		3,326,592
		38,442,808

Less: Carrying charges received under the Temporary Wheat
Reserves Act.....

Bank interest, exchange and bank charges and net interest on other
Board accounts.....

Net additional freight on wheat shipped from country stations to
terminal positions.....

Handling, stop-off and diversion charges on wheat warehoused at
interior terminals.....

Drying charges.....

Administrative and general expenses to July 31, 1967.....

16,474,991

21,967,817

2,877,668

388,350

914,890

739,770

1,750,098

28,638,593

\$ 203,687,438

Credit balance in the 1966-67 Pool Account—Wheat, as at July 31, 1967,
after valuing unsold stocks of wheat on hand at initial prices paid to
producers basis in store Fort William/Port Arthur or Vancouver.....

THE CANADIAN WHEAT BOARD—Continued

1966 - 67 Pool Account — Oats

Statement of Operations for the crop year ended July 31, 1967

	Bushels	Amount
Oats acquired:		
Purchased from Producers at Board initial prices basis in store Fort William/Port Arthur.....	35,104,342	\$ 19,479,592
Oats otherwise purchased at Board initial prices basis in store Fort William/Port Arthur.....	17	8
Oats purchased from 1965-66 Pool Account—Oats.....	10,692,877	8,909,048
		<u>\$ 28,388,648</u>
Oats sold: ①		
Completed sales at realized prices basis in store Fort William/Port Arthur or Vancouver.....	21,961,067	19,157,322
Weight losses in drying.....	462	
Stocks of oats—stated at initial prices paid to producers basis in store Fort William/Port Arthur.....	23,835,707	13,126,322
		<u>32,283,644</u>
Surplus on oats transactions.....		3,894,996
Deduct: Carrying costs, interest, administrative and general expenses:		
Carrying charges:		
Carrying charges on oats stored in country elevators.....		\$ 2,805,388
Storage on oats stored in terminal elevators.....		257,465
		<u>3,062,853</u>
Interest and bank charges.....		141,721
Freight recovered on shipments of oats to Pacific Coast ports for export.....		(927)
Drying charges.....		528
Brokerage and Clearing Association charges.....		7,155
Administrative and general expenses to July 31, 1967.....		98,057
		<u>3,309,387</u>
		<u>\$ 585,609</u>
Credit balance in the 1966-67 Pool Account—Oats, as at July 31, 1967, after valuing unsold stocks of oats on hand at initial prices paid to producers basis in store Fort William/Port Arthur.....		

① Excluding open future sales contracts of 5,391,000 bushels of October oats adjusted to the market close as at July 31, 1967.

THE CANADIAN WHEAT BOARD—Continued

1966 - 67 Pool Account — Barley

Statement of Operations for the crop year ended July 31, 1967

	Bushels	Amount
Barley acquired:		
Purchased from Producers at Board initial prices basis in store Fort William/Port Arthur.....	106,125,749	\$ 94,223,948
Barley purchased from 1965-66 Pool Account—Barley.....	33,107,997	41,481,639
	<u>139,233,746</u>	<u>\$135,705,587</u>
Barley sold: ①		
Completed sales at realized prices basis in store Fort William/Port Arthur or Vancouver.....	86,827,069	113,379,414
Weight losses in drying.....	34,503	
Uncompleted sales at contract values basis in store Fort William/Port Arthur or Vancouver.....	10,445,835	13,363,082
Stocks of barley—stated at initial prices paid to producers basis in store Fort William/Port Arthur.....	41,926,339	36,382,935
	<u>139,233,746</u>	<u>163,125,431</u>
Surplus on barley transactions.....		27,419,844
Deduct: Carrying costs, interest, administrative and general expenses:		
Carrying charges:		
Carrying charges on barley stored in country elevators.....	\$ 5,513,873	
Storage on barley stored in terminal elevators.....	622,528	
Interest and bank charges.....		6,136,401
Freight recovered on shipments of barley to Pacific Coast ports for export.....		46,527
Drying charges.....		(462,134)
Brokerage and Clearing Association charges.....		60,504
Administrative and general expenses to July 31, 1967.....		21,868
		<u>296,525</u>
		<u>6,099,691</u>
Credit balance in the 1966-67 Pool Account—Barley, as at July 31, 1967, after valuing unsold stocks of barley on hand at initial prices paid to producers basis in store Fort William/Port Arthur.....		<u>\$ 21,320,153</u>

① Excluding open future purchase contracts of 214,000 bushels of October barley adjusted to the market close as at July 31, 1967.

THE CANADIAN WHEAT BOARD—Continued

Statement of Administrative and General Expenses and Allocations to Operations
for the year ended July 31, 1967

[illegible]

EXHIBIT VI

THE CANADIAN WHEAT BOARD—*Concluded*Statement of Advance Payments to Producers under the Prairie Grain Advance Payments Act
As at July 31, 1967 for the Crop Years 1957-58 to 1966-67 inclusive

	Cash advances to Producers	Advances repaid by Producers	Balance to be refunded by Producers
1957-58 Crop Year.....	\$ 35,203,467	\$ 35,200,043	\$ 3,424
1958-59 Crop Year.....	34,369,653	34,364,987	4,666
1959-60 Crop Year.....	38,492,505	38,487,585	4,920
1960-61 Crop Year.....	63,912,550	63,900,682	11,868
1961-62 Crop Year.....	16,656,713	16,644,365	12,348
1962-63 Crop Year.....	29,251,526	29,236,449	15,077
1963-64 Crop Year.....	62,136,418	62,100,727	35,691
1964-65 Crop Year.....	32,961,844	32,913,239	48,605
1965-66 Crop Year.....	40,600,386	40,470,785	129,601
1966-67 Crop Year.....	36,668,270	35,269,835	1,398,435
	<u>\$390,253,332</u>	<u>\$388,588,697</u>	
Balance to be refunded by Producers as at July 31, 1967.....			1,664,635
<i>Add:</i>			
Bank interest to July 31, 1967 payable by the Government of Canada under the provisions of Section 15 (a) of the Prairie Grain Advance Payments Act.....		6,734,706	
Less: Amount paid to July 31, 1967.....		6,705,416	
			29,290
<i>Deduct:</i>			1,693,925
Balance of funds received to cover advance payments in default:			
Government of Canada.....		41,368	
Line Elevator Companies.....		4,597	
Interest received on default payments, net of bank charges and exchange.....		286,442	
			332,407
Owing to The Canadian Wheat Board as at July 31, 1967.....			<u>\$ 1,361,518</u>

AUDITORS' REPORT

DELOITTE, PLENDER, HASKINS & SELLS

CHARTERED ACCOUNTANTS

WINNIPEG, MANITOBA

To The CANADIAN WHEAT BOARD:

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1967 and the statements of operations and administrative and general expenses for the crop year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Board as at July 31, 1967 and the results of its operations for the crop year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding crop year.

Our examination also included the accompanying Statement of Advance Payments to Producers under the Prairie Grain Advance Payments Act as at July 31, 1967 for the crop years 1957-58 to 1966-67 inclusive. In our opinion this statement presents fairly the results of transactions in this account as at July 31, 1967.

DELOITTE, PLENDER, HASKINS & SELLS
Chartered Accountants

Winnipeg, Manitoba,
February 14, 1968.

CAPE BRETON DEVELOPMENT CORPORATION

(ESTABLISHED BY THE CAPE BRETON DEVELOPMENT CORPORATION ACT)

CAPE BRETON
DEVELOPMENT CORPORATIONOTTAWA OFFICE
140 Wellington StreetSOCIÉTÉ DE DÉVELOPPEMENT
DU CAP-BRETON
BUREAU D'OTTAWATHE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF ENERGY, MINES AND RESOURCES,
PARLIAMENT BUILDINGS,
OTTAWA, ONTARIO.

Sir,

I have the honour to transmit herewith, for submission to Parliament, the Report of the Cape Breton Development Corporation for the fiscal year ending December 31, 1967, as required by Section 33 of the Cape Breton Development Corporation Act (16 Elizabeth II).

I am,

Sir,

Yours very truly,

DOUGLAS H. FULLERTON,

Chairman.

March 28, 1968.

Balance Sheet—Coal Division as at December 31, 1967

ASSETS	
Travel advances	\$ 1,300.00
LIABILITIES	
Advances from Government of Canada	\$ 40,636.89
Accrued liabilities	15,771.14
	56,408.03
DEFICIT	
Expenses for the period October 1, 1967 to December 31, 1967	55,108.03
	\$ 1,300.00

The attached notes to the financial statements are an integral part thereof.

Statement of Expense—Coal Division for the period October 1, 1967 to December 31, 1967

Office stationery supplies	\$ 282.50
Professional and special services	44,388.56
Salaries, wages and directors' fees	7,784.30
Sundries	40.50
Telephones and telegrams	44.50
Travelling and removal expenses	2,567.67
	\$ 55,108.03

The attached notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

Notes to Financial Statements—Coal Division December 31, 1967

1. Expenses which could not be specifically identified with either the Coal Division or the Industrial Development Division have been allocated equally to each Division.
2. The Government of Canada has approved advances to the Cape Breton Development Corporation of \$250,000.00 of which \$52,351.88 had been advanced as at December 31, 1967. In addition the Government of Canada has approved an operating budget of \$100,000.00 (\$50,000.00 for each Division) for the Corporation for the period ended December 31, 1967. When the funds for the operating budget are received they will be used to repay the outstanding advances.
3. The Cape Breton Development Corporation was established on October 1, 1967, to promote and assist the financing and development of industry on the Island of Cape Breton to provide employment outside the coal producing industry and broaden the base of the economy of the Island; and to acquire the interests of the major coal producer in the Sydney coalfield and reorganize and operate the mines with a view to the rationalization of coal production therefrom and the progressive withdrawal of the Corporation from such production, in accordance with a plan that takes into account progress in providing employment outside the coal producing industry and in broadening the base of the Island's economy.

For the purpose of enabling the Corporation to carry out its objects it will, under the authority of the Cape Breton Development Corporation Act acquire, in 1968, lands and personal property located on the Island and all interests in land and personal property located under waters adjacent thereto, that constituted or formed part of the works and undertakings operated or carried on by all or any of Dominion Coal Company, Limited, Nova Scotia Steel and Coal Company, Limited, The Dominion Rolling Stock Company Limited, Sydney and Louisburg Railway Company, The Scotia Rolling Stock Company Limited and The Cumberland Railway Company on or at any time after June 15, 1967.

The cost of the above acquisition, if any, is to be paid by the Minister of Finance out of the Consolidated Revenue Fund.

4. The Government of Canada has approved in 1967 an amount of \$3,700,000.00 for a coal capital budget under the provisions of section 19(1)(b) of the Act.

The Dominion Coal Board has arranged for the purchase of approximately \$2,000,000.00 of heavy mining machinery for the Dominion and Princess Collieries. This money will be reimbursed to the Dominion Coal Board by Cape Breton Development Corporation out of funds to be provided to the Corporation under the approved budget referred to above.

Further orders placed by the Dominion Coal Board on behalf of the Corporation amount to approximately \$1,700,000.00. These expenditures will be paid directly by the Corporation out of funds to be provided under the approved budget referred to above.

CAPE BRETON DEVELOPMENT CORPORATION—*Concluded*

Balance sheet—Industrial Development Division as at December 31, 1967

ASSETS	
Travel advances.....	\$ 1,300.00
LIABILITIES	
Advances from Government of Canada.....	\$ 11,714.99
DEFICIT	
Expenses for the period October 1, 1967 to December 31, 1967.....	10,414.99
	<u>\$ 1,300.00</u>

The attached notes to the financial statements are an integral part thereof.

Statement of Expense—Industrial Development Division for the period October 1, 1967, to December 31, 1967

Office stationery supplies.....	\$ 157.49
Salaries, wages and directors' fees.....	7,784.29
Sundries.....	40.50
Telephones and telegrams.....	44.49
Travel and removal expenses.....	2,388.22
	<u>\$ 10,414.99</u>

Notes to Financial Statements—Industrial Development Division
December 31, 1967

1. Expenses which could not be specifically identified with either the Coal Division or the Industrial Development Division have been allocated equally to each Division.
2. The Government of Canada has approved advances to the Cape Breton Development Corporation of \$250,000.00 of which \$52,351.88 had been advanced as at December 31, 1967. In addition the Government of Canada has approved an operating budget of \$100,000.00 (\$50,000.00 for each Division) for the Corporation for the period ended December 31, 1967. When the funds for the operating budget are received they will be used to repay the outstanding advances.

TOUCHE, ROSS, BAILEY & SMART

CHARTERED ACCOUNTANTS

HALIFAX, N.S.

AUDITORS' REPORT

TO THE HONOURABLE,
THE MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA, ONTARIO.

We have examined the balance sheets of the Coal Division and the Industrial Development Division of the Cape Breton Development Corporation as at December 31, 1967, and the related statements of expense for the period October 1, 1967, to December 31, 1967. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Coal Division and the Industrial Development Division of the Corporation as at December 31, 1967, and the results of their operations for the period then ended, in accordance with generally accepted accounting principles.

TOUCHE, ROSS, BAILEY & SMART
Chartered Accountants.

Halifax, Nova Scotia,
March 6, 1968.

CENTENNIAL COMMISSION

Statement of Expense for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967 and cumulative figures from the establishment of the Commission on September 29, 1961 to March 31, 1968)

	1968	1967	Cumulative to date
Programs and projects of national significance (Exhibit "A").....	\$ 13,370,455	\$ 12,518,554	\$ 37,689,420
Grants to provinces for approved projects of a lasting nature (Exhibit "B").....	10,696,218	18,839,980	34,981,525
Administration:			
Salaries.....	1,643,620	1,442,109	4,578,157
Exhibits, displays and films.....	1,220,611	1,484,535	3,003,706
Professional and special services.....	930,056	863,743	2,246,136
Travel.....	181,176	211,875	634,057
Telephone and telegraph.....	150,562	104,933	320,846
Accommodation.....	106,500	95,400	341,900
Informational programs and publications.....	100,659	186,689	399,727
Stationery, supplies and office equipment.....	99,103	148,543	378,312
Employee benefits.....	90,166	80,285	260,141
Accounting services.....	78,400	70,600	173,600
National Conference on the Centennial of Confederation.....	30,216	42,268	174,234
Other.....	164,792	152,498	403,142
	4,795,861	4,883,478	12,913,958
Total Expense.....	\$ 28,862,534	\$ 36,242,012	\$ 85,584,903
Total expense provided for by:			
Centennial of Confederation Fund.....	\$ 13,235,000	\$ 18,839,980	\$ 37,520,307
Parliamentary appropriations:			
Secretary of State, Votes 35, 35a, 40 and 40a.....	15,442,634	17,152,180	47,426,097
Department of Finance, Vote 15.....		83,852	122,999
Government departments which provided accommodation and accounting services without charge.....	184,900	166,000	515,500
	\$ 28,862,534	\$ 36,242,012	\$ 85,584,903

NOTES: 1. A balance of \$7,253,476 was held at March 31, 1968 by the Minister of Finance at the credit of the Centennial of Confederation Fund, available for grants to provinces for approved projects of a lasting nature. The present estimate of the total grants to be made out of the Fund is \$41,735,000.

2. Liabilities amounting to an estimated \$185,000 were outstanding at March 31, 1968 in respect of administration and programs and projects of national significance.

3. Revenues for the year amounted to \$112,809 and were remitted to the Receiver General.

4. Pursuant to Appropriation Act No. 1, 1968, 1967-68, the Commission ceased to exist on April 1, 1968; all rights and property of the Commission and all obligations and liabilities then existing were directed to be continued by the Crown; and the Secretary of State was authorized to close out the affairs of the Commission.

Certified correct:

Approved:

L. C. LAFLEUR

G. G. E. STEELE

Adviser, Financial and General Administration

Under Secretary of State

I have examined the above Statement of Expense and have reported thereon under date of July 16, 1968 to the Secretary of State of Canada.

A. M. HENDERSON

Auditor General of Canada

CENTENNIAL COMMISSION—*Continued*

Programs and Projects of National Significance for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967 and cumulative figures from the establishment of the Commission on September 29, 1961 to March 31, 1968)

	1968	1967	Cumulative to date
Confederation Train and Caravans.....	\$ 4,556,368	\$ 5,394,934	\$ 11,405,663
Performing Arts.....	1,846,800	1,347,925	3,875,456
Promotion of Centennial Abroad.....	879,850	676,834	1,556,684
Youth Travel—Federal/Provincial.....	851,580	619,229	2,089,268
National Capital.....	489,172	51,137	551,601
Youth Travel—Voluntary Organizations.....	450,509	362,133	1,141,326
Promotion of Train and Caravans.....	447,138	457,077	904,215
Promotion of Performing Arts.....	375,857	198,487	574,344
Centennial Medals and Medallions.....	332,191	161,916	499,428
Publications Assistance.....	321,728	137,853	551,919
Canadian Folk Arts.....	267,575	84,435	436,190
Films.....	244,076	195,223	718,453
Centennial Athletics.....	212,876	629,608	867,524
Voyageur Canoe Pageant.....	185,169	130,249	354,619
Son et Lumière.....	146,943	267,284	457,898
Canadian Universities Participation.....	145,000	184,210	385,560
International Assistance.....	141,890	100,000	316,890
Visual Arts.....	123,038	135,606	263,870
Student Involvement.....	101,559	15,020	116,579
Promotion of Centennial Symbol.....	95,714	21,354	154,239
Isolated Communities.....	87,546	55,977	143,523
Participation by Indians.....	86,924	66,817	198,982
Promotion of Voyageur Canoe Pageant.....	84,853	46,425	131,278
Representation and Ceremonies.....	78,637		78,637
Community Exchanges.....	74,000	53,795	163,845
Special Provincial Projects.....	73,172		73,172
Community Improvement.....	71,304	50,535	146,611
Dictionary of Canadian Biography.....	60,964	44,036	160,000
Les Jeunesses Musicales du Canada.....	60,000	110,000	175,000
Promotion of Youth Travel.....	43,172	9,463	52,635
Spectacle on the Hill.....	35,456	27,909	65,233
Canada Guide.....	31,263		31,263
Special Travel—Spectacle on the Hill Participants.....	28,286		28,286
Church Participation.....	26,677	59,400	109,491
Tree and Shrub Planting.....	1,473	19,832	30,911
National Centennial Guide.....		320,000	320,000
Fathers of Confederation Memorial Citizens Foundation.....		179,049	2,800,000
Canadian Centenary Council.....		75,000	346,248
Associations des Anciens—Collège de Montréal.....		50,000	50,000
Historical Re-enactments.....		5,577	143,862
National Arts Centre.....			4,472,612
P.E.I. Centenary Observance.....			100,000
Canadian Conference of the Arts.....			39,230
Canadian Museum Association.....			36,750
Promotion—Other.....	210,736	113,619	324,355
Other Projects under \$25,000.....	100,959	60,606	245,770
	<u>\$ 13,370,455</u>	<u>\$ 12,518,554</u>	<u>\$ 37,689,420</u>

EXHIBIT "B"

CENTENNIAL COMMISSION—*Continued*

Grants to Provinces for Projects of a Lasting Nature for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967 and cumulative figures from the establishment of the Commission on September 29, 1961 to March 31, 1968)

		1968	1967	Cumulative to date
Confederation Memorial Program:*				
Newfoundland				
Arts and Cultural Centre—St. John's.....	\$	382,768	\$ 2,117,232	\$ 2,500,000
Nova Scotia				
Medical Science Building—Halifax.....			1,827,715	2,475,018
New Brunswick				
Provincial Administrative Building—Fredericton.....			191,180	2,500,000
Québec				
Le Grand Théâtre de Québec—Québec City.....		223,598	1,158,146	1,381,744
Ontario				
Centre of Science and Technology—Toronto.....			2,500,000	2,500,000
Manitoba				
Concert Hall—Winnipeg.....		416,525	1,347,300	2,500,000
Saskatchewan				
Performing Arts Centre—Regina.....			187,960	417,594
Performing Arts Centre—Saskatoon.....			1,005,065	1,250,000
Alberta				
Museum and Archives Building—Edmonton.....		69,192	2,268,838	2,500,000
British Columbia				
Museum and Archives Building—Victoria.....		1,260,006	775,909	2,455,508
Yukon				
Museum and Civic Administration Building—Whitehorse.		16,831	233,169	250,000
Northwest Territories				
Regional Library—Hay River.....		177,855		177,855
		<u>2,546,775</u>	<u>13,612,514</u>	<u>20,907,719</u>
Centennial Projects Program:				
Newfoundland	87 projects.....	260,256		260,256
Prince Edward Island	30 ".....	77,118	1,887	79,005
Nova Scotia	36 ".....	416,250	183,947	672,413
New Brunswick	56 ".....	274,820	167,554	449,936
Québec	56 ".....	2,477,306	1,673,218	4,150,524
Ontario	551 ".....	2,091,262	1,663,634	4,226,520
Manitoba	173 ".....	411,406	421,077	866,279
Saskatchewan	399 ".....	358,863	225,229	645,594
Alberta	275 ".....	546,734	639,285	1,186,019
British Columbia	333 ".....	1,198,197	240,123	1,488,517
Yukon	11 ".....	18,109	11,512	29,621
Northwest Territories	1 ".....	19,122		19,122
	<u>2,008</u>	<u>8,149,443</u>	<u>5,227,466</u>	<u>14,073,806</u>
		<u>\$ 10,696,218</u>	<u>\$ 18,839,980</u>	<u>\$ 34,981,525</u>

*The Confederation Memorial Buildings at Charlottetown, Prince Edward Island, are included in Exhibit "A" under the title Fathers of Confederation Memorial Citizens Foundation.

CENTENNIAL COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, July 16, 1968.

THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE OF CANADA,
OTTAWA.

Sir,

I have examined the accounts and financial statement of the Centennial Commission for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the statement of expense of the Commission
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the expense of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

A. M. HENDERSON
Auditor General of Canada.

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Continued*

STATEMENT II

Statement of net Income

	Year ended December 31, 1967	Year ended December 31, 1966
Loans:		
Interest earned from borrowers.....	\$ 171,325,745	\$ 136,929,762
Interest charged by the Government of Canada	143,346,983	112,954,620
	<u>\$ 27,978,762</u>	<u>\$23,975,142</u>
Federal-Provincial Agreements:		
Interest earned from Housing Authorities and Municipalities.....	6,224,325	5,392,819
Interest charged by the Government of Canada.	5,884,905	5,033,665
	<u>339,420</u>	<u>359,154</u>
Agreements for Sale and Mortgages:		
Interest earned from purchasers.....	5,610,504	5,209,751
Interest charged by the Government of Canada.	1,351,422	1,309,967
	<u>4,259,082</u>	<u>3,899,784</u>
Real Estate—Corporation Owned:		
Rental revenue from tenants.....	8,479,925	8,769,943
Maintenance and other property expense, including interest charged by the Government of Canada (1967—\$2,094,413; 1966—\$2,060,520).....	10,539,881	10,321,331
	<u>(2,059,956)</u>	<u>(1,551,388)</u>
Application fees earned on insured mortgage loans..	2,552,203	1,889,396
Profit on disposal of corporation owned real estate..	864,495	512,780
Fees earned for services to insurance funds.....	765,179	
Fees earned for services to government departments	921,776	1,094,430
Fees earned on mortgages under administration....	175,624	234,546
Interest earned on Government of Canada short term securities.....	100,484	90,605
Other income.....	103,779	12,322
	<u>36,000,848</u>	<u>30,516,771</u>
Less:		
Administrative salaries and expenses.....	20,151,369	18,596,989
Losses on insured corporation loans.....	74,581	85,158
	<u>20,225,950</u>	<u>18,682,147</u>
Net income before income tax.....	15,774,898	11,834,624
Income tax.....	8,581,000	6,258,000
Net income, transferred to Reserve fund.....	<u>\$ 7,193,898</u>	<u>\$ 5,576,624</u>

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

STATEMENT III

	Reserve Fund	
	1967	1966
Balance, January 1.....	\$ 5,000,000	\$ 5,000,000
Net income for the year.....	7,193,898	5,576,624
Profits realized on sales of properties acquired without cost from the Government of Canada.....	3,459,200	3,758,211
	<hr/> 15,653,098	<hr/> 14,334,835
Additional income tax arising from reassessment for the years 1963 to 1965.....	572,587	
	<hr/> 15,080,511	<hr/> 14,334,835
Excess over statutory limitation, transferred to the credit of the Receiver General..	10,080,511	9,334,835
	<hr/> \$ 5,000,000	<hr/> \$ 5,000,000

NOTES:	1967	1966
Expenses include:		
Depreciation.....	\$2,038,873	\$2,087,929
Directors' remuneration.....	\$ 62,404	\$ 59,251

In 1967 the Corporation, as a matter of administrative policy, for the first time charged the Mortgage Insurance Fund and the Home Improvement Loan Insurance Fund fees to cover the costs of administering these funds.

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE TO PARLIAMENT FOR
CENTRAL MORTGAGE AND HOUSING
CORPORATION

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1967 and the statements of net income, reserve fund and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1967 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

M. A. MACKENZIE, F.C.A.
of the firm
Clarkson, Gordon & Co.

MAURICE SAMSON, C.A.
of the firm
Samson, Belair, Cote, Lacroix, et Associes

Ottawa, February 15, 1968

THE COMPANY OF YOUNG CANADIANS

THE HONOURABLE JEAN MARCHAND
SECRETARY OF STATE
EAST BLOCK
PARLIAMENT BUILDINGS
OTTAWA, CANADA

Dear Sir:

In accordance with the provisions of Section 25 of the Company of Young Canadians Act, we submit herewith the second Annual Report of the Company of Young Canadians for the year ended March 31st, 1968.

Yours sincerely,

DOUGLAS WARD
Chairman
Provisional Council

ALAN CLARKE
Executive Director

THE COMPANY OF YOUNG CANADIANS—Continued

Financial Statements

Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES AND BALANCE OF FUNDS	
Cash on deposit for payment of general operating expenses relative to the 1967-68 fiscal year.....		Liabilities	
Cash on deposit for payment of volunteer allowances relative to the 1968-69 fiscal year.....		Accounts payable and accrued liabilities.....	\$ 150,276
		Accrued volunteer honoraria.....	64,075
			<u>214,351</u>
Advances on volunteer allowances relative to the 1968-69 fiscal year.....			
Advances to volunteers and staff			
Project petty cash funds.....	\$ 20,570	Balance of funds	
Travel.....	435	Interest and donations received during the year accruing to the benefit of the Canadian Government (Note 1).....	\$ 1,289
		Excess of expenses over income for the year.....	(94,345)
Miscellaneous accounts receivable.....			<u>(93,056)</u>
			<u>\$ 121,295</u>

The accompanying notes are an integral part of these financial statements.

On behalf of The Company of Young Canadians:

ALAN CLARKE, *Executive Director*

THE COMPANY OF YOUNG CANADIANS—*Continued*

Statement of income and expenses for the year ended March 31, 1968

INCOME

Payment received from the Canadian Government (Note 2).....		\$ 2,441,900
---	--	--------------

EXPENSES (Note 1)

Salaries and allowances		
Staff personnel.....	\$ 623,604	
Volunteers.....	526,904	
Supplementary costs.....	69,122	
Professional and special services.....	489,019	
Transport and communications.....	427,401	
Information.....	99,015	
Rentals.....	88,228	
Repair and upkeep.....	8,332	
Utilities, materials and supplies.....	85,430	
Acquisition of equipment, furnishings, automobiles and other assets of a capital nature.....	119,190	2,536,245

Excess of expenses over income for the year.....		\$ 94,345
--	--	-----------

Statement of receipts and disbursements for the year ended March 31, 1968

RECEIPTS

Payment received from the Canadian Government (Note 2).....	\$ 2,441,900
Interest and donations received (Note 1).....	1,289
	<u>2,443,189</u>

DISBURSEMENTS

Expenses incurred less amounts unpaid.....		2,325,247
Advances on volunteer allowances relative to the 1968-69 fiscal year.....		5,902
Advances to volunteers and staff		
Project petty cash funds.....	\$ 20,570	
Travel.....	435	21,005
		<u>2,352,154</u>

Excess of receipts over disbursements for the year representing cash on deposit March 31, 1968.....	\$ 91,035
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Notes to Financial Statements March 31, 1968

1. The expenses reflected in these financial statements include all amounts owing by the Company at March 31, 1968. The interest and donations received during the year have been recorded on the basis that such amounts will be retained as additional working funds accruing to the eventual benefit of the Canadian Government. It is the Company's intention to apply to the appropriate authorities for rulings on these matters.
2. Included in Vote 19 of the Privy Council Estimates for the fiscal year ending March 31, 1968, was the amount of \$2,445,000 for The Company of Young Canadians. During the year, the Company requested and received the amount of \$2,441,900.

THE COMPANY OF YOUNG CANADIANS—*Concluded*

THE HONOURABLE JEAN MARCHAND
SECRETARY OF STATE
EAST BLOCK
PARLIAMENT BUILDINGS
OTTAWA, CANADA

We have examined the balance sheet of The Company of Young Canadians as at March 31, 1968 and the statements of income and expenses and receipts and disbursements for the year then ended. The fiscal year under review was the first in which the Company controlled its own finances. Throughout the year we worked with the Company's staff to introduce controls to overcome various weaknesses that became apparent as the year progressed. Finally, we found it necessary to perform a detailed review and analysis of the transactions for the year in order to assure ourselves that they were within the powers of the Company and in order that the abovementioned financial statements could be prepared from proper books of account. The Provisional Council of the Company has been kept informed of these developments and has indicated its determination to bring financial controls to fully-efficient levels.

In our opinion and according to the best of our information and the explanations given to us and as shown by the books of the Company, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Company at March 31, 1968 and the results of its operations for the year then ended.

TOUCHE, ROSS, BAILEY & SMART
Chartered Accountants

Ottawa, Ontario
June 17, 1968.

CORNWALL INTERNATIONAL BRIDGE COMPANY LIMITED

Ottawa, October 26, 1967.

Dear Sir,

I am the auditor of the Cornwall International Bridge Company Limited and have acted as auditor of the Company since October 1, 1957.

In my opinion and according to the best of my knowledge and belief and as shown by the books of the Company, the Company had no assets immediately prior to October 2, 1967 (the date of a pending application of the Company for leave to surrender its charter), the assets having been divided rateably amongst the shareholders of the Company on September 29, 1967.

According to the best of my information and belief, the Company now has no debts, liabilities or other obligations.

Yours sincerely,

A. M. HENDERSON

THE REGISTRAR GENERAL OF CANADA,
OTTAWA.

CORNWALL INTERNATIONAL BRIDGE COMPANY LIMITED—*Concluded*

CERTIFICATE OF ACCEPTANCE OF SURRENDER OF CHARTER

I HEREBY CERTIFY that, application having been made to surrender the charter of CORNWALL INTERNATIONAL BRIDGE COMPANY LIMITED, incorporated by letters patent dated the twenty-fourth (24th) day of August, one thousand nine hundred and forty-nine (1949), and it having been established that the said company has no debts or liabilities, and all the other provisions of section 29 of the Canada Corporations Act having been complied with, the Minister of Consumer and Corporate Affairs, by virtue of the power in him vested by section 29 of the said Act, has accepted the surrender of the said charter and has fixed the twenty-seventh (27th) day of May, one thousand nine hundred and sixty-eight (1968), as the date upon and from which the said CORNWALL INTERNATIONAL BRIDGE COMPANY LIMITED shall be dissolved.

GIVEN under the seal of office of the Minister of Consumer and Corporate Affairs at Ottawa this 28th day of May, 1968.

R. D. VIETS

*for the Minister of Consumer and
Corporate Affairs*

L. McCANN

Deputy Registrar General of Canada

CROWN ASSETS DISPOSAL CORPORATION—Continued

Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME		
Portion retainable by the Corporation from net sales and other income earned on behalf of:		
Government of Canada.....	\$ 1,149,703	\$ 1,846,355
Others.....	30,020	70,516
Other income.....	781	1,179
	<hr/>	<hr/>
	\$ 1,180,504	1,918,050
EXPENSE		
Administrative and office salaries, including \$88,707 for executive officers (\$69,849 in 1967).....	719,112	659,453
Employee welfare benefits.....	61,347	57,394
Rent.....	59,372	57,097
Printing, stationery and office supplies.....	41,393	36,669
Telephones, telegrams and postage.....	40,294	34,036
Travel.....	27,073	21,030
Data processing.....	14,544	14,544
Office furniture and equipment.....	13,681	14,052
Legal and advertising.....	4,763	4,814
Professional and special services.....	3,592	
Sundry.....	3,424	1,180
	<hr/>	<hr/>
	988,595	900,269
Excess of Income over Expense.....	\$ 191,909	\$ 1,017,781

SCHEDULE "A"

CROWN ASSETS DISPOSAL CORPORATION—*Continued*Summary of Transactions in Agency Account during the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

		<u>1968</u>	<u>1967</u>
Balance at beginning of year, relating to:			
Government of Canada.....	\$ 7,298,163		\$ 5,014,017
Others.....	25,318		8,853
		<u>\$ 7,323,481</u>	<u>5,022,870</u>
Add:			
Sales made on behalf of:			
Government of Canada.....	14,114,539		24,951,756
Others.....	300,659		705,649
Interest earned.....	374,916		204,542
	<u>14,790,114</u>		<u>25,861,947</u>
Less: Sundry direct costs relating to sales.....	20,436		35,816
	<u>14,769,678</u>		<u>25,826,131</u>
Recovery of prior years' provision for doubtful account.....	3,250	14,772,928	
		<u>22,096,409</u>	<u>30,849,001</u>
Deduct:			
Portion retainable by the Corporation from net sales and other income earned.....	1,179,723		1,916,871
Provision for doubtful accounts.....	393		
Remittances during the year to:			
Receiver General of Canada.....	13,363,390		20,990,476
Others.....	274,576		618,173
	<u>14,818,082</u>	<u>14,818,082</u>	<u>23,525,520</u>
Balance at end of year, relating to:			
Government of Canada.....	7,257,402		
Others.....	20,925		
	<u>\$ 7,278,327</u>	<u>\$ 7,323,481</u>	

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 4, 1968.

THE HONOURABLE C. M. DRURY,
MINISTER OF INDUSTRY,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Crown Assets Disposal Corporation for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS	1968	1967	LIABILITIES	1968	1967
Cash.....	\$ 126,041	\$ 147,029	Accounts payable.....	\$ 135,938	\$ 165,905
Accounts receivable.....	31,566	51,713	Due to the Receiver General of Canada—		
Travel advances.....	5,600	6,222	Unexpended balance of advances from appro-		
Prepaid expenses.....	2,133	2,150	pruation.....	23,321	15,010
Contractors' security deposits (contra)			Advance payments on contracts.....		20,518
Cash.....	\$ 241,629	116,726	Contractors' deposits on plans and specifications.	6,050	5,650
Bonds.....	53,500	100,000	Contractors' security deposits (contra).....	295,129	216,726
			Capital stock—		
			Authorized—1,000 shares of no par value	31	31
			Issued—31 shares fully paid.....		
	295,129				
				\$ 460,469	\$ 423,840

Note:

As at March 31, 1968 the Company had in its custody Crown-owned office furniture and machines, and other equipment costing \$233,192.

Approved on behalf of the Board

A. G. BLAND
President

H. L. MEUSER
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of May 31, 1968 to the Minister of National Defence.

A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*Statement of Operations for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	<u>1968</u>	<u>1967</u>
EXPENSE—		
Salaries and living allowances (including executive officers \$77,050)	\$ 3,310,091	\$ 3,265,274
Employee welfare benefits	245,078	239,925
Travel and removal	185,350	185,846
Office accommodation	96,027	105,069
Telephone and telegraph	44,258	54,689
Supplies, materials and equipment for Regional Emergency Government Headquarters	42,885	46,631
Accounting and cheque issue services—contracts	33,766	66,000
Printing, stationery and office expenses	26,375	22,582
Professional services	17,153	22,343
Advertising	16,510	13,684
Postage, express and freight	15,726	15,180
Equipment	8,243	2,243
Furniture and fixtures	2,422	6,059
Other	4,119	3,758
	<hr/> \$ 4,048,003	<hr/> 4,049,283
INCOME—		
Reimbursements for costs of engineering and administrative services on contracts of departments and agencies of the Canadian and other governments	1,769,415	1,775,934
Forfeiture of deposits on plans and specifications	450	475
Other	20	541
	<hr/> 1,769,885	<hr/> 1,776,950
Net expense	<hr/> \$ 2,278,118	<hr/> \$ 2,272,333
Provided for by		
Department of National Defence Vote 55	\$ 2,253,330	\$ 2,207,000
Less: Unexpended balance to be refunded	23,321	15,010
	<hr/> 2,230,009	<hr/> 2,191,990
Government departments which provided services without charge	48,109	80,343
	<hr/> \$ 2,278,118	<hr/> \$ 2,272,333

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 31, 1968.

THE HONOURABLE LEO CADIEUX,
MINISTER OF NATIONAL DEFENCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Defence Construction (1951) Limited for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO AVIATION LIMITED
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet at December 31, 1967
(with comparative figures at December 31, 1966)

		ASSETS		LIABILITIES	
		1967	1966	1967	1966
Current Assets:					
Cash.....	\$	47,626	\$ 53,241		
Accounts receivable:					
Eldorado Mining and Refining Limited.....		20,245	28,257		
Northern Transportation Company Limited.		13,149	11,126		
Other.....			13,517		
		33,394	52,900		
Operating supplies, at cost.....		62,074	62,165		
Prepaid insurance.....		29,708	16,798		
Total Current Assets.....		172,802	185,104		
Capital Assets, at cost:					
Aircraft, including major spare parts.....		987,321	982,507		
Shop, hangar and loading equipment, etc.....		40,704	36,589		
Office furniture and equipment.....		9,049	8,795		
Less: Accumulated depreciation.....		1,037,074	1,027,891		
		893,548	920,043		
		143,526	107,848		
	\$	316,328	\$ 292,952		
Current Liabilities:					
Accounts payable.....	\$	33,931	\$ 37,263		
Capital:					
Capital Stock:					
Authorized—50,000 shares of \$1 each					
Issued—28,006 shares, fully paid.....		28,006	28,006		
Surplus:					
Balance at January 1.....		227,683	227,683		
Proceeds of insurance in excess of net book value of helicopter totally destroyed.....		26,708			
Balance at December 31.....		254,391	227,683		
	\$	316,328	\$ 292,952		

Approved on behalf of the Board

W. M. GILCHRIST
Director

H. E. LAKE
Director

I have examined the above Balance Sheet and the related Statement of Recoverable Expense and have reported thereon under date of February 27, 1968 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ELDORADO AVIATION LIMITED—*Concluded*Statement of Recoverable Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
Salaries and wages.....	\$ 238,312	\$ 223,870
Supplies.....	180,779	163,995
Repairs.....	124,136	129,730
Hangar expense.....	54,942	48,876
Depreciation.....	29,867	29,486
Employee benefits.....	27,965	25,844
Insurance.....	25,710	19,277
Landing fees and radio maintenance.....	15,862	15,613
Travel.....	2,524	3,378
Miscellaneous.....	5,279	10,142
	<hr/>	<hr/>
Miscellaneous income.....	705,376	670,211
	37,227	73,233
	<hr/>	<hr/>
Net Expense.....	\$ 668,149	\$ 596,978
	<hr/>	<hr/>

NOTE: The above net expense was recovered from:

Eldorado Mining and Refining Limited.....	\$ 544,359	\$ 462,442
Northern Transportation Company Limited.....	123,790	134,536
	<hr/>	<hr/>
	\$ 668,149	\$ 596,978
	<hr/>	<hr/>

AUDITOR GENERAL OF CANADA

Ottawa, February 27, 1968.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Aviation Limited for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of recoverable expense, give a true and fair view of the expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO MINING AND REFINING LIMITED
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet at December 31, 1967
(with comparative figures at December 31, 1966)

ASSETS		1967	1966	LIABILITIES		1967	1966
Current Assets:				Current Liabilities:			
Cash.....	\$	584,935	\$ 413,354	Accounts payable.....		\$ 4,590,898	\$ 1,894,216
Deposit with Receiver General.....		6,000,000	10,000,000	Advance payments in respect of concentrates to be delivered.....		14,686,900	19,846,375
Treasury bills and short-term bank deposits...		1,897,290	6,275,000			19,277,798	21,740,591
Accounts receivable.....		4,981,639	3,702,901				
Advances in respect of concentrates to be received.....		13,412,500	17,400,000	Advance payments in respect of concentrates to be delivered in later years.....		1,920,000	11,962,500
Concentrates and refinery products valued at lower of cost or realizable value.....		4,989,668	6,124,068				
Operating and general supplies, at cost.....		2,739,533	2,502,157	Excess of sales over costs and expenses of concentrates procured from other producers, to be discharged before completion of contracts (Note 3)		1,118,630	1,131,433
Prepaid expenses.....		118,753	115,639				
		34,724,318	46,533,119				
Deferred accounts receivable in respect of concentrates delivered (Note 1).....		33,698,097	25,718,945	Capital:			
Advances in respect of concentrates to be received in later years.....		1,200,000	12,062,500	Capital Stock:			
		34,898,097	37,781,445	Authorized—110,000 shares of no par value		6,586,080	6,586,080
				Issued—70,500 shares, fully paid.....		45,446,168	45,176,620
				Surplus.....		52,032,248	51,762,700
Investments and Loans:							
Investments in wholly-owned subsidiary companies, at cost (Note 2).....		187,153	187,153				
Employees' housing loans.....		281,386	262,311				
Municipal Corporation of Uranium City and District, 5% and 6½% debentures, maturing 1975-1979.....		684,410	736,372				
		1,152,949	1,185,836				
Unamortized pre-production and mine development expense.....		787,137					

Capital Assets:

Property, plant and equipment, at cost.....
 Less: Accumulated depreciation.....

48,463,832	46,250,885
45,677,657	45,154,061
2,786,175	1,096,824

\$ 74,348,676	\$ 86,597,224
---------------	---------------

\$ 74,348,676	\$ 86,597,224
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The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. E. SYDIE
Director

W. G. THOMPSON
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of February 27, 1968 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ELDORADO MINING AND REFINING LIMITED—Continued
Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
INCOME		
Sales—Company's products and services.....	\$ 14,523,678	\$ 14,297,359
EXPENSE		
Cost of products and services sold.....	12,292,999	12,504,934
Depreciation.....	629,842	670,437
Scientific research.....	629,330	692,123
Grants in lieu of municipal taxes.....	436,481	357,889
Selling and shipping.....	351,346	249,364
Exploration.....	223,359	405,787
Administration.....	392,412	314,651
	<u>14,955,769</u>	<u>15,195,185</u>
Net loss from operations.....	432,091	897,826
Interest and other non-operating income (net).....	701,639	1,074,021
Net Income.....	<u>\$ 269,548</u>	<u>\$ 176,195</u>

The accompanying notes are an integral part of the financial statements.

Statement of Sales and Costs of Uranium Concentrates procured from other Producers for the
year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
Sales under contracts with:		
United Kingdom Atomic Energy Authority.....	\$ 26,618,171	\$ 16,462,974
United States Atomic Energy Commission.....	1,070,352	12,301,481
	<u>27,688,523</u>	<u>28,764,455</u>
Costs of concentrates sold.....	27,701,326	28,801,908
Excess of costs over sales of concentrates procured from other producers (Note 3). ..	<u>\$ 12,803</u>	<u>\$ 37,453</u>

The accompanying notes are an integral part of the financial statements.

Statement of Surplus for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
Balance at beginning of year.....	\$ 45,176,620	\$ 46,000,425
Net profit for the year.....	269,548	176,195
	<u>45,446,168</u>	<u>46,176,620</u>
Dividend.....		1,000,000
Balance at end of year.....	<u>\$ 45,446,168</u>	<u>\$ 45,176,620</u>

The accompanying notes are an integral part of the financial statements.

ELDORADO MINING AND REFINING LIMITED—*Continued*

Notes to Financial Statements

1. Deferred Accounts Receivable

The contract with the United Kingdom Atomic Energy Authority for the sale of 12,000 tons of uranium in concentrates provides for certain deliveries on which payments do not become due until later years of the contract period. The account thus deferred amounting to \$25,718,945 will be recovered during the years 1971-73 in equal annual instalments. The balance of \$7,979,152 is receivable under contracts to which reference is made in Note 4.

2. Subsidiary Companies

The assets, liabilities, income and expense of the Company's two wholly-owned subsidiaries, Eldorado Aviation Limited and Northern Transportation Company Limited have not been included in the financial statement of Eldorado Mining and Refining Limited.

The net expenses of Eldorado Aviation Limited are recovered from Eldorado Mining and Refining Limited and Northern Transportation Company Limited. The aggregate undistributed profits of Northern Transportation Company Limited as at December 31, 1967 amounted to \$6,910,808.

All three companies are Crown corporations as defined by section 76(c) of the Financial Administration Act, and as such each is required to report annually to the appropriate Minister in compliance with the provisions of that Act.

3. Excess of Sales over Costs and Expenses of Concentrates procured from other Producers

At December 31, 1966 the excess of sales over costs and expenses of concentrates procured from other producers amounted to \$1,131,433. During the current year there was an excess of costs and expenses over sales of \$12,803 leaving a balance at December 31, 1967 of \$1,118,630 to be offset in the period 1968-71 when deliveries will be made at prices which are lower than costs of acquisition.

4. Contracts for Sale of Certain Uranium Concentrates

Income from sales of Company products and services in the amount of \$14,523,678, as shown on the Statement of Income and Expense, includes \$9,914,550 under contracts which provide for payment to be made following shipment as required from time to time before 1975.

5. Government of Canada Stockpile Program

The Treasury Board, with the approval of the Governor in Council, has granted authority for Eldorado Mining and Refining Limited to purchase and stockpile uranium bearing concentrates for the Government of Canada. At December 31, 1967 the Company was the custodian of concentrates thus acquired at a cost of \$69,809,925. The cost of these concentrates, being chargeable to parliamentary appropriations, is therefore not included in the accounts of the Company.

6. Remuneration of Directors

Total remuneration of directors as directors, officers or employees of the Company for the year was \$36,000.

ELDORADO MINING AND REFINING LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, February 27, 1968.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Mining and Refining Limited for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

EXPORT CREDITS INSURANCE CORPORATION
(ESTABLISHED BY THE EXPORT CREDITS INSURANCE ACT)
Balance Sheet as at December 31, 1967
(with comparative figures as at December 31, 1966)

PART I

		EXPORT CREDITS INSURANCE ACCOUNT		LIABILITIES	
		1967	1966	1967	1966
ASSETS					
Cash.....		\$ 310,630	\$ 390,603	Accounts payable.....	\$ 20,727
Treasury bills of Canada.....		796,390	298,957	Due to the Government of Canada.....	13,108
Premium and other receivables.....		64,386	58,400	Policyholders' premium deposits.....	247,251
Due from Long Term Export Financing Account.....		159,071	131,705	Deferred income:	109,545
Interest accrued on investments.....		64,532	79,128	Premiums and guarantee fees on capital goods policies.....	
Investments—Government of Canada bonds, at amortized cost (par value, \$5,800,000; market value, \$5,005,077).....				Corporation's portion of premiums under section 21 of the Act.....	\$ 743,103
Non-interest-bearing deposit with the Receiver General of Canada.....		5,794,503	6,990,480	Corporation's portion of guarantee fees under section 21A of the Act.....	238,176
Office furniture and equipment, at cost.....	\$ 105,903	13,975,579	13,975,579		426,334
Less: Accumulated depreciation.....	67,191		88,012		6,242
			58,044		997,957
		38,712	29,968	Underwriting Reserve—provision for losses on insurance contracts under Section 14 of the Act....	
				Capital:	
				Capital Stock:	
				Authorized and subscribed—150,000 shares of \$100 each Issued and fully paid—	
				50,000 shares of \$100 each.	5,000,000
				Capital Surplus paid in by the Minister of Finance.....	5,000,000
				Earned Surplus (Exhibits A and B).....	4,710,583
					13,843,448
					14,710,583
					\$ 21,203,803
					\$ 21,954,820

- NOTES—**1. The liability of the Corporation under contracts of insurance entered into on its own account and any guarantees given in connection therewith and outstanding as at December 31, 1967, amounted to \$167,022,000.
2. The liability of the Corporation under contracts of insurance entered into under section 21 of the Export Credits Insurance Act (which provides that all moneys required to discharge its liabilities arising under such contracts, to a limit of \$600,000,000, are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1967, amounted to \$201,789,000.
3. Deferred accounts receivable arising out of claims paid in connection with exchange transfer difficulties as at December 31, 1967, amounted to \$1,597,000.
4. Other claims paid from which future recoveries might be made, as at December 31, 1967, amounted to \$857,000.

PART II LONG TERM EXPORT FINANCING ACCOUNT

ASSETS		LIABILITIES	
	1967	1966	1967
Interest accrued on notes receivable.	\$ 3,586,317	\$ 3,141,085	\$ 159,071
Notes receivable in respect of export transactions under section 21A of the Act (including, in 1967, \$14,657,691 under administration—per contra).	190,345,658	174,502,051	\$ 131,705
Notes receivable and accrued interest overdue. . . .	693,759		
Government of Canada—Obligation under section 21A of the Act with respect to the implementing of guarantees and the purchase of, or the making of loans on the security of, negotiable instruments.	141,137,361	84,884,953	
			25,895,735
			435,322
			14,890,360
			616,489
			2,758,630
			140,520,872
			82,126,323
			176,148,756
			148,584,881
			3,427,547
			2,595,493
			151,180,374
			\$335,763,095
			\$262,528,089

NOTES—1. Section 21A of the Export Credits Insurance Act provides that all moneys required by the Corporation for implementing a guarantee given under that section, for the purchase of an instrument or an interest in an instrument, or for making a loan on the security of a guaranteed instrument or an instrument made payable to the Corporation, to a limit of \$500,000,000, shall be paid to the Corporation out of the Consolidated Revenue Fund.

2. As at December 31, 1967, the Corporation
 - (a) had undertaken, if requested, with a corresponding reduction in the Corporation's liability under section 21 of the Act (See Part I, Note 2), to guarantee payment of outstanding negotiable instruments amounting to \$1,223,000;
 - (b) was authorized to guarantee and purchase negotiable instruments held by the Export Finance Corporation of Canada, Ltd., up to an amount of \$10,811,000;
 - (c) was authorized to lend money on the security of negotiable instruments in respect of financing agreements under negotiation, involving up to \$700,000.

Certified correct:

A. E. BOWLING
Chief Accountant

Approved:

H. T. AIKEN
President and General Manager

I have examined the above Balance Sheet comprising Export Credits Insurance Account (Part I) and Long Term Export Financing Account (Part II) and the related Statement of Operations and I have reported thereon under date of March 19, 1968, to the Minister of Trade and Commerce.

A. M. HENDERSON
Auditor General of Canada

EXPORT CREDITS INSURANCE CORPORATION—*Continued*Statement of Operations for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
INCOME		
Export Credits Insurance:		
Premiums and guarantee fees earned on risks insured on the Corporation's own account.....	\$ 762,070	\$ 694,461
Corporation's portion of premiums earned in respect of contracts entered into under section 21 of the Act....	138,377	346,834
	<hr/>	<hr/>
	\$ 900,447	1,041,295
Long Term Export Financing:		
Corporation's portion of interest and fees earned in respect of agreements entered into under section 21A of the Act.....	325,180	399,664
	<hr/>	<hr/>
	1,225,627	1,440,959
EXPENSE		
Salaries.....	611,730	557,106
Employee benefits.....	40,971	37,159
Rents.....	63,629	53,773
Stationery, printing and office expense.....	51,704	36,819
Travel.....	43,119	38,580
Communications expense.....	26,951	23,424
Credit reports.....	21,091	14,142
Leasehold improvements.....	12,793	8,256
Recruitment and training.....	12,109	8,527
Depreciation of office furniture and equipment.....	9,572	7,492
Berne Union meeting.....	9,479	
Publicity.....	5,222	34,357
Advisory Council meeting.....	3,928	2,995
Other.....	13,922	17,724
	<hr/>	<hr/>
	926,220	840,354
Operating Income.....	<hr/>	<hr/>
	299,407	600,605
Policyholders' Claims		
Payments.....	1,708,446	771,407
Recoveries (including exchange profits and losses).....	256,036	161,707
	<hr/>	<hr/>
	1,452,410	609,700
Excess of Policyholders' Claims over Operating Income.....	<hr/>	<hr/>
	1,153,003	9,095
Interest on investments.....	285,868	322,655
	<hr/>	<hr/>
Net loss (income) transferred to Earned Surplus (Exhibit A).....	\$ 867,135	\$ (313,560)

NOTE: Total remuneration of directors as directors, officers or employees of the Corporation for the year was \$48,250.

EXHIBIT A

EXPORT CREDITS INSURANCE CORPORATION—*Continued*

Statement of Earned Surplus for the year ended December 31, 1967

Balance as at January 1, 1967.....	\$ 4,710,583
Net loss for the year.....	867,135
Balance as at December 31, 1967.....	<u>\$ 3,843,448</u>

EXHIBIT B

Statement of Operations from inception November 21, 1944 to December 31, 1967

INCOME	
Premiums and guarantee fees earned on risks insured on the Corporation's own account.....	\$ 10,421,768
Corporation's portion of premiums, fees and interest earned in respect of contracts entered into under sections 21 and 21A of the Act.....	<u>3,830,870</u>
	\$ 14,252,638
EXPENSE.....	
	<u>6,475,682</u>
Operating Income.....	7,776,956
Policyholders' Claims	
Payments.....	13,979,808
Recoveries (including exchange profits and losses).....	<u>10,743,078</u>
	3,236,730
Excess of Operating Income over Policyholders' Claims.....	4,540,226
Interest on investments.....	<u>8,164,451</u>
	12,704,677
Transfer to Underwriting Reserve.....	6,000,000
Income tax.....	<u>2,861,229</u>
	8,861,229
Earned Surplus.....	<u>\$ 3,843,448</u>

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 19, 1968.

THE HONOURABLE R. H. WINTERS,
MINISTER OF TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Export Credits Insurance Corporation for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet comprising Export Credits Insurance Account (Part I) and Long Term Export Financing Account (Part II), give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the income and expense (including policyholders' claims) of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

FARM CREDIT CORPORATION

(ESTABLISHED BY THE FARM CREDIT ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS

	1968	1967
Cash.....	\$ 4,353,888	\$ 2,119,302
Due from Government of Canada in respect of operating loss for the year.....	3,809,176	2,578,741
Accounts receivable.....	19,493	20,064
Loans to farmers, secured by first mortgages.....	944,418,009	770,554,169
Loans to farm machinery syndicates.....	2,211,135	1,632,406
Agreements for sale.....	178,463	142,895
Real estate held for sale.....	64,201	67,176
Capital assets, at cost:		
Automobiles.....	\$ 27,351	27,351
Office furniture and equipment.....	545,306	444,850

Less: Accumulated depreciation	572,657	472,201
	342,090	294,685
	230,567	177,516

LIABILITIES

	1968	1967
Accounts payable.....	\$ 37,792	\$ 266,814
Interest accrued on Government of Canada loans	26,219,852	18,755,155
Instalment prepayments, fire insurance recoveries, unearned appraisal fees and other deposits.....	5,775,955	4,209,617
Government of Canada loans in respect of:		
Farm Credit Act.....	\$ 883,894,592	721,995,096
Farm Machinery Syndicates		1,597,000
Credit Act.....	2,290,500	723,592,096

Capital:	886,185,092	
Government of Canada—Capital paid in under the Farm Credit Act.....	35,500,000	28,900,000
Reserve for losses—Farm Credit Act:		
Balance at beginning of year.....	1,569,290	1,611,529
Deduct: Net loss on loans to farmers.....	40,239	42,239

Balance at end of year.....	1,529,051	1,569,290
Retained earnings from operations under the Farm Machinery Syndicates Credit Act:		
Balance at beginning of year.....	19,297	24,306
Deduct: Net operating loss for year.....	2,107	5,009
Balance at end of year.....	17,190	19,297
	37,046,241	30,488,587
	\$955,264,932	\$777,292,269

Certified correct:

R. McINTOSH
Comptroller

Approved:

G. OWEN
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 10, 1968 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

FARM CREDIT CORPORATION—Continued

Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

Operations under the Farm Credit Act

	1968	1967
INCOME		
Interest earned on mortgage loans to farmers.....	\$ 43,202,515	\$ 34,151,751
Deduct: Interest on loans from the Government of Canada....	41,990,079	32,193,853
	1,212,436	1,957,898
Appraisal, legal and supervision fees.....	1,127,994	1,091,801
Other income.....	140,878	59,937
	2,481,308	3,109,636
EXPENSE		
Salaries (including \$40,372 for executive officers).....	\$ 4,517,415	4,167,223
Employee benefits.....	304,399	285,717
Travel.....	593,819	532,199
Office accommodation.....	395,969	304,561
Printing, stationery and office supplies.....	121,318	112,520
Rental and maintenance of office equipment.....	91,135	72,547
Telephone.....	76,111	62,325
Postage and express.....	62,085	55,529
Depreciation of automobiles and office equipment.....	59,074	46,424
Appeal Boards—fees and expenses.....	15,648	11,879
Advertising.....	13,371	15,315
Professional services.....	11,385	15,886
Advisory Committee.....	5,099	7,891
Miscellaneous.....	49,774	24,957
	6,316,602	5,714,973
Less: Portion allocated to operations under the Farm Machinery Syndicates Credit Act.....	26,118	26,596
	6,290,484	5,688,377
Net operating loss, provided for by Department of Agriculture Vote 70.....	\$ 3,809,176	\$ 2,578,741

Operations under the Farm Machinery Syndicates Credit Act

	1968	1967
INCOME		
Interest earned.....	\$ 123,732	\$ 76,423
Deduct: Interest on loans from the Government of Canada.....	109,475	63,877
	14,257	12,546
Service charges.....	9,754	9,041
	24,011	21,587
Portion of Corporation expenses allocated to operations under this Act.....	26,118	26,596
Net operating loss charged to retained earnings.....	\$ 2,107	\$ 5,009

FARM CREDIT CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 10, 1968.

THE HONOURABLE J. J. GREENE,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Farm Credit Corporation for the year ended March 31, 1968.

Section 15 of the Farm Credit Act requires the Corporation to establish a Reserve out of which may be paid "any losses sustained by the Corporation in the conduct of its business". The section further provides that the Corporation shall credit its net earnings each year to this Reserve until the amount of the Reserve equals the capital of the Corporation. At March 31, 1968 the capital of the Corporation amounted to \$35,500,000 while the Reserve amounted to \$1,529,051, having been reduced by \$40,239 due to losses on loans written off during the year.

As previously pointed out, the statutory lending rate of 5% on loans to farmers has not provided sufficient income to cover the interest paid on borrowings from the Government of Canada and administrative expenses applicable to loans made at this rate. The annual excess of expense over income is now being met each year by Parliamentary appropriation. The operating loss of \$3,809,176 for the year ended March 31, 1968, compared with a loss of \$2,578,741 for the previous year, has been recovered from the Department of Agriculture Vote 70.

While continuation of the policy of providing a parliamentary appropriation to cover the annual operating loss of the Corporation will prevent further depletion of the Reserve by such losses, no provision has been made for the building up of the Reserve to an amount equivalent to the capital of the Corporation as is contemplated by the Farm Credit Act.

In compliance with the requirements of section 87 of the Financial Administration Act I now report that, in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

INDUSTRIAL DEVELOPMENT BANK—*Concluded*Income and Expense for the year ended September 30, 1967
(with comparative figures for 1966)

	(\$000) 1967	(\$000) 1966
INCOME		
Interest.....	\$ 22,849	\$ 19,285
Profit on sale of investments.....	74	3
Sundry.....	523	487
	<u>\$ 23,446</u>	<u>\$ 19,775</u>
EXPENSE		
Salaries ⁽¹⁾	\$ 4,758	\$ 4,187
Pension fund, unemployment insurance and group insurance.....	452	540
Other staff expenses ⁽²⁾	90	67
Investigation and supervision expenses.....	99	96
Travel and transfer expenses.....	243	235
Rental and other costs—leased premises.....	643	552
Depreciation on equipment.....	88	80
Advertising.....	99	96
Other public information ⁽³⁾	76	70
Telephone and telegrams.....	156	148
Office supplies and expenses.....	224	216
Directors' fees.....	11	13
Auditors' fees and expenses.....	18	18
All other operating expenses.....	89	72
Total operating expenses.....	<u>\$ 7,046</u>	<u>\$ 6,390</u>
Interest on debentures (including amortization of discount and premium).....	13,875	11,457
Provision for losses.....	1,891	1,393
	<u>\$ 22,812</u>	<u>\$ 19,240</u>
Net income transferred to reserve fund.....	<u>\$ 634</u>	<u>\$ 535</u>

⁽¹⁾The number of staff averaged 624 in 1967 and 590 in 1966.⁽²⁾Includes overtime pay, medical services and cafeteria expense.⁽³⁾Includes printing of Annual Report and of booklet "A Source of Financing for Canadian Business", etc.Statement of Reserve Fund Year ended September 30, 1967
(with comparative figures for 1966)

	(\$000) 1967	(\$000) 1966
Balance, beginning of year.....	\$ 18,958	\$ 18,423
Net income for the year.....	634	535
Balance, end of year.....	<u>\$ 19,592</u>	<u>\$ 18,958</u>

Statement of Reserve for Losses Year ended September 30, 1967

Balance, beginning of year.....		\$ 6,250
<i>Add:</i>		
Recovery of amounts previously written off.....	\$ 30	
Provision for bad and doubtful debts for the year ended September 30, 1967.....	1,891	1,921
		<u>\$ 8,171</u>
<i>Less:</i>		
Bad debts written off.....		671
Balance, end of year.....		<u>\$ 7,500</u>

NATIONAL ARTS CENTRE

June 30, 1968.

TO THE HONOURABLE SECRETARY OF STATE OF CANADA,
GOVERNMENT OF CANADA,
OTTAWA, ONTARIO.

Sir,

I have the honour to transmit herewith, for submission to Parliament, the Report of the National Arts Centre Corporation for the fiscal year ending 31 March 1968, as required by section 17 of the National Arts Centre Act (14-15 Elizabeth II, 1966, Chapter 48).

I would like to take this opportunity of expressing the profound regret of the Board of Trustees at the passing on 23 May 1968, as mentioned in the Report, of our Vice-Chairman, Mr. Claude Robillard, who contributed so much of his talents and knowledge of the arts to the elaboration of the Centre's programmes, notably for our mobile theatre, during the year under review.

I am,

Sir,

Yours very truly,

LAWRENCE FREIMAN
Chairman.

NATIONAL ARTS CENTRE CORPORATION
(ESTABLISHED BY THE NATIONAL ARTS CENTRE ACT)

Balance Sheet as at March 31, 1968

ASSETS		LIABILITIES	
Cash.....	\$ 45,166	Accounts payable and accrued liabilities.....	\$ 50,542
Short-term bank deposits.....	400,000	Proprietary Equity	
Accounts receivable.....	12,025	Funds provided by parliamentary appropriations...	1,045,000
Furniture and equipment, at cost.....	\$ 76,685	Furniture and equipment transferred from Centennial Commission.....	18,804
Less: depreciation.....	7,668		
	69,017		
		Deduct: Net cost of operations per Statement of Operations.....	475,666
			\$ 526,208

NOTE: Not included above are the work in progress costs for the National Arts Centre Buildings to March 31, 1968, of approximately \$30.2 million charged to parliamentary appropriations for the Department of the Secretary of State. The construction is being carried out under the control and supervision of the Department of Public Works.

Certified correct:

ROBERT E. MONTPETIT
Director of Finance and Comptroller

Approved:

G. H. SOUTHAM
Director General

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 19, 1968 to the Chairman of the Board of Trustees.

A. M. HENDERSON
Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

Statement of Operations for the year ended March 31, 1968

EXPENSE

Salaries.....	\$ 312,612
Employee benefits.....	16,400
Casual employees.....	14,328
Advertising and promotion.....	98,228
Concerts and theatrical productions.....	83,769
Rent.....	63,046
Employees' travel.....	55,277
Consultants' services and expenses.....	45,847
Office expenses.....	31,955
Telephone and telegraph.....	29,804
Trustees fees (\$16,700) and expenses.....	25,509
Library films and books.....	14,766
Depreciation of furniture and equipment.....	7,668
Visual Arts Committee.....	3,692
Miscellaneous.....	5,383

808,284

Less: Portion recovered from the Centennial Commission in respect of Festival
Canada.....

175,000

\$ 633,284

INCOME

Concerts and theatrical productions.....	35,541
Interest.....	9,245
Miscellaneous.....	360

45,146

Net Cost of Operations.....

\$ 588,138

AUDITOR GENERAL OF CANADA

Ottawa, June 19, 1968.

MR. LAWRENCE FREIMAN,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the National Arts Centre Corporation as at March 31, 1968 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Corporation as at March 31, 1968 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles.

A. M. HENDERSON

Auditor General of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME:		
Parliamentary appropriations.....	\$ 354,000	\$ 281,000
Miscellaneous.....	3,259	2,225
	<u>357,259</u>	<u>283,225</u>
EXPENSE:		
Administration:		
Salaries.....	\$ 18,185	16,527
Office expenses.....	3,538	3,061
Legal services.....	4,499	1,000
	<u>26,222</u>	<u>20,588</u>
Operation and Maintenance:		
Wages.....	162,730	163,103
Policing Services.....	34,779	26,547
Employee welfare benefits.....	11,192	5,597
Repairs of roads, driveways, buildings and equipment.....	9,788	8,573
Supplies and small tools.....	7,953	10,319
Heating, gas and oil.....	7,703	6,164
Electric light and power.....	7,260	7,575
Souvenir pamphlets.....	4,535	5,386
Nursery stock and fertilizer.....	1,645	2,477
Snow removal.....	1,100	1,100
Special weed treatment for lawns.....	456	7,970
Tree surgery.....	100	1,595
Miscellaneous.....	1,657	1,852
	<u>250,898</u>	<u>248,258</u>
Capital outlays.....	74,064	22,896
	<u>351,184</u>	<u>291,742</u>
Excess of Income over Expense.....	\$ <u>6,075</u>	\$ <u>(8,517)</u>

Statement of Proprietary Equity for the year ended March 31, 1968

Balance at March 31, 1967.....	\$1,550,140
Add:	
Capital outlays during the year.....	\$ 74,064
Excess of Income over expense.....	6,075
	<u>80,139</u>
	1,630,279
Deduct:	
Capital assets disposed of during the year.....	3,326
Balance at March 31, 1968.....	<u>\$1,626,953</u>

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 17, 1968.

THE HONOURABLE ARTHUR LAING,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The National Battlefields Commission for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NATIONAL CAPITAL COMMISSION
(ESTABLISHED BY THE NATIONAL CAPITAL ACT)

Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

ASSETS

	1968	1967
Cash.....	\$ 5,859,688	\$ 2,098,229
Short-term deposit certificates.....	500,000	250,000
Due from Government of Canada in respect of a parliamentary appropriation.....		210,000
Accounts receivable.....		
City of Ottawa.....	883,289	1,586,244
Rentals and other receivables.....	354,064	465,041
Government departments and agencies.....	60,124	1,299,633
Holdbacks and deposits from contractors and others, in cash (contra).....	248,759	713,248
Inventories of maintenance supplies, nursery stock, small tools and equipment, etc., at cost or estimated realizable value.....	321,560	274,930
Capital assets, at cost (Schedule "A").....	175,164,748	163,489,138

LIABILITIES

	1968	1967
Accounts payable.....	\$ 1,158,817	\$ 2,265,264
Provision for grants in lieu of municipal taxes....	409,112	220,315
Advances from government departments and agencies for services to be rendered.....	274,477	39,830
Holdbacks and deposits from contractors and others (contra).....	248,759	713,248
Due to Government of Canada—unexpended balances of appropriations in respect of:		
Expenses of operation, maintenance and general administration (Statement I).....	\$ 50,908	
Interest charges (Statement II).....	3,347	
National Capital Fund—unexpended balance (Statement III).....	54,255	29,244
Government of Canada loans for acquisition of property (Statement IV).....	2,378,003	647,082
In the Greenbelt.....		36,937,710
In other areas.....		34,795,690
Unexpended.....		3,382,501
Proprietary interest (Statement V).....		
	\$183,392,232	\$170,386,463

The appended notes form an integral part of this statement.

Certified correct:

MARCEL COUTURE
*Director-General
Finance and Administration*

Approved on behalf of the Commission:

D'ARCY AUDET
Commissioner
C. A. L. MURCHISON
Commissioner

I have examined the above Balance Sheet and the related Statements and have reported thereon under date of June 28, 1968 to the Minister of Public Works.

A. M. HENDERSON
Auditor General of Canada

NATIONAL CAPITAL COMMISSION—*Continued*

Notes to Balance Sheet as at March 31, 1968

- (1) Parliament in the years 1959-60 to 1967-68 inclusive, has authorized loans of \$40,900,000 to the Commission for the purpose of acquiring property in the Greenbelt. Of this amount, \$37,900,000 had been borrowed to March 31, 1968 leaving \$3,000,000 which may be borrowed in subsequent years.
- (2) In addition to the recorded liabilities, the Commission was obligated as at March 31, 1968 for compensation for properties expropriated estimated at \$15,630,000 of which the Bank of Canada will reimburse the Commission an estimated \$8,130,000 for properties acquired on their behalf.
- (3) The Commission is committed under an agreement with the Canadian Pacific Railway Company and the Canadian National Railway Company to the relocation of certain railway tracks, buildings and works, and, on completion, to transfer to the railway companies title to land, buildings, tracks and other works which were acquired or constructed by the Commission. Pending completion, the total cost of this project amounting to approximately \$39,000,000 at March 31, 1968 is included in Capital Assets, although transfers to the railway companies of part of the new facilities have been made under agreements entered into prior to the year end. An estimated further \$4,500,000 is required for completion of these works, indemnities to owners of railway sidings, and maintenance commitments.
- (4) The Commission is committed to landscape and to transfer certain lands as follows:
 - (a) to the City of Ottawa, the right-of-way for the Queensway, free of charge;
 - (b) to the City of Ottawa, certain lands for Riverside Drive, at 50% of cost; and
 - (c) to the provinces of Ontario and Quebec, the approaches for the Macdonald-Cartier Bridge, free of charge.

NATIONAL CAPITAL COMMISSION—*Continued*

**Statement of Expense of Operation and Maintenance of Parks, Parkways and Grounds adjoining
Government Buildings at Ottawa and Hull,
Maintenance of Other Properties and General Administration
for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)**

	<u>1968</u>	<u>1967</u>
EXPENSE		
Operation and maintenance		
Parks and parkways.....	\$ 1,093,854	\$ 1,280,829
Government grounds.....	710,844	617,036
Gatineau Park.....	308,290	272,948
Other—Queensway, etc.....	34,201	49,256
Operations administration.....	1,055,989	872,533
	<hr/>	<hr/>
	\$ 3,203,178	3,092,602
Planning and administration		
Planning and design.....	640,195	434,066
Finance and administration.....	369,785	303,353
Executive offices.....	336,190	263,709
Commission and committee meetings.....	27,331	23,833
	<hr/>	<hr/>
	1,373,501	1,024,961
Employee benefits.....	309,548	240,237
Grants in lieu of municipal taxes.....	499,371	390,721
Capital outlays		
Parkway lighting system.....	20,061	17,896
Machinery and equipment.....	56,485	64,735
Motor vehicles.....	48,531	41,850
Office equipment.....	71,709	20,252
	<hr/>	<hr/>
	196,786	144,733
	<hr/>	<hr/>
	5,582,384	4,893,254
INCOME		
Equipment rentals, supervisory charges, sale of nursery stock and supplies, etc.....	283,292	182,124
	<hr/>	<hr/>
Net expense.....	\$ 5,299,092	\$ 4,711,130
	<hr/>	<hr/>
Provided for by Department of Public Works Vote 60 and Treasury Board Vote 5.....	\$ 5,350,000	\$ 4,715,000
Less: Unexpended balance refundable to the Government of Canada.....	50,908	3,870
	<hr/>	<hr/>
	\$ 5,299,092	\$ 4,711,130
	<hr/>	<hr/>

NOTE: Expense for 1968 includes remuneration of Commissioners, \$32,409 (1967—\$31,704).

STATEMENT II

NATIONAL CAPITAL COMMISSION—*Continued*Statement of Interest Charges on Government of Canada Loans
for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967)

		1968	1967
Interest on loans.....		\$ 3,783,031	\$ 3,781,179
Less: Net income from rentals.....	\$ 382,305		
Interest on bank deposits.....	77,073		
Other income.....	27,000		
		486,378	506,553
		<u>\$ 3,296,653</u>	<u>\$ 3,274,626</u>
Provided for by Department of Public Works Vote 60.....		\$ 3,300,000	\$ 3,300,000
Less: Unexpended balance refundable to the Government of Canada.....		3,347	25,374
		<u>\$ 3,296,653</u>	<u>\$ 3,274,626</u>

STATEMENT III

Statement of National Capital Fund for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967)

		1968	1967
Balance at April 1			
In the Consolidated Revenue Fund.....			\$ 1,625,500
In the hands of the Commission.....	\$ 647,082		(796,299)
		647,082	829,201
Parliamentary appropriations.....		14,650,000	25,000,000
		15,297,082	25,829,201
Expenditures			
Capital outlays—per Statement III(a).....		11,442,417	23,857,867
Grants, assistance to municipalities, etc., consultants' fees and maintenance of properties—per Statement III(b).....		1,476,662	1,324,252
		12,919,079	25,182,119
Balance at March 31			
In the hands of the Commission.....	\$ 2,378,003	\$ 647,082	

NATIONAL CAPITAL COMMISSION—*Continued*

Statement of National Capital Fund

—Capital Outlays—

for the year ended March 31, 1968

(with comparative figures for the year ended March 31, 1967)

	1968	1967
Property acquired		
Gatineau Park.....	\$ 545,102	\$ 249,011
Approaches to Macdonald-Cartier Bridge.....	22,061	3,655
	<hr/> 567,163	<hr/> 252,666
Repayment of loans with respect to property now in use, or disposed of		
LeBreton Flats.....	1,235,553	973,447
Industrial and railway sites.....	786,809	384,935
Approaches to Macdonald-Cartier Bridge.....	631,348	
Ottawa River Parkway.....	592,977	43,384
Sussex Drive.....	509,353	698,459
Riverside Drive.....	491,697	
Other areas.....		893,797
	<hr/> 4,247,737	<hr/> 2,994,022
Construction and improvements		
Railway lines and structures.....	3,672,397	15,462,068
Roads and parkways.....	2,059,397	3,627,249
Bridges and approaches.....	593,557	1,073,022
Parks and boulevards.....	124,746	198,354
Buildings.....	150,946	146,321
Development of industrial lands.....	32,217	32,339
Improvement to LeBreton Flats.....	216,879	149,668
Improvements to farm properties in the Greenbelt.....	75,470	92,650
Improvements to historic properties.....	28,128	9,703
	<hr/> 6,953,737	<hr/> 20,791,374
Gross capital outlays.....	11,768,637	24,038,062
Less: Proceeds from sales of property.....	326,220	180,195
Net capital outlays.....	<hr/> \$ 11,442,417	<hr/> \$ 23,857,867

STATEMENT III(b)

NATIONAL CAPITAL COMMISSION—*Continued*

**Statement of National Capital Fund Grants, assistance to municipalities, etc., consultants' fees
and maintenance of properties for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)**

	1968	1967
Grants and assistance to municipalities		
Improvements to Confederation Square area.....	\$ 256,993	\$ 211,378
Payment to Village of Des Chênes for loss of use of sewers and watermains, etc.	250,000	
Share of cost of Lees Avenue extension.....	242,565	52,841
Share of cost of placing overhead wires underground.....	233,285	260,298
Grant to Township of Gloucester for construction of sewers and watermains...	125,000	
Contribution towards cost of reconstruction of Riverside Drive extension.....	100,458	3,431
Reconstruction of sidewalk, wall and fence on Princess Avenue.....	99,599	1,880
Contribution towards cost of construction of Queensway—landscaping and survey.....	25,126	17,798
Grants to historical societies.....	18,900	27,040
Assistance to municipalities—zoning, etc.....	10,316	15,359
Cost of demolition of buildings and landscaping—Macdonald-Cartier Bridge approaches.....	8,869	25,244
Contribution towards cost of construction of overpasses at the intersections of the Western Parkway with Carling Avenue and Richmond Road.....		191,790
Structure and fencing—Redpath Street and Macdonald-Cartier Bridge approaches.....		90,000
	<u>1,371,111</u>	<u>897,059</u>
Consultants' fees		
Redevelopment of downtown Ottawa.....	68,423	106,399
Share of cost of study of development outside the Greenbelt.....	8,564	
Alexandra Bridge structural condition and other bridge studies.....	(17,102)	90,000
Redevelopment of LeBreton Flats.....		107,278
	<u>59,885</u>	<u>303,677</u>
Maintenance and rehabilitation projects		
Maintenance of lands, etc.....	45,666	123,516
	<u>\$ 1,476,662</u>	<u>\$ 1,324,252</u>

STATEMENT IV

NATIONAL CAPITAL COMMISSION—*Continued*

**Statement of Government of Canada Loans for the Acquisition of Property in
the National Capital Region for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967
and cumulative figures from inception to March 31, 1968)**

	1968	1967	From inception 1957 to 1968
Property in the Greenbelt			
Funds on hand at April 1	\$1,628,286	\$ 772,514	
Loans received	\$ 500,000	2,000,000	\$ 41,782,434
Less: Repayments	23,841	4,500	4,090,162
	<hr/> 476,159	<hr/> 1,995,500	<hr/> 37,692,272
	<hr/> 2,104,445	<hr/> 2,768,014	
Property acquired	1,373,724	1,144,228	41,027,872
Less: Property sold	23,841	4,500	4,090,162
	<hr/> 1,349,883	<hr/> 1,139,728	<hr/> 36,937,710
Funds on hand at March 31	<hr/> 754,562	<hr/> 1,628,286	<hr/> 754,562
Property other than Greenbelt			
Funds on hand at April 1	1,079,127	(632,823)	
Loans received	4,850,000	8,000,000	52,467,566
Less: Repayments (including \$4,247,737 provided by the National Capital Fund)	4,496,179	3,038,830	15,043,937
	<hr/> 353,821	<hr/> 4,961,170	<hr/> 37,423,629
	<hr/> 1,432,948	<hr/> 4,328,347	
Property acquired	3,301,188	6,288,050	49,839,627
Less: Property sold or charged to the National Capital Fund	4,496,179	3,038,830	15,043,937
	<hr/> (1,194,991)	<hr/> 3,249,220	<hr/> 34,795,690
Funds on hand at March 31	<hr/> 2,627,939	<hr/> 1,079,127	<hr/> 2,627,939
Total funds on hand at March 31	<hr/> <hr/> \$3,382,501	<hr/> <hr/> \$2,707,413	<hr/> <hr/> \$ 3,382,501

STATEMENT V

NATIONAL CAPITAL COMMISSION—*Continued*Statement of Proprietary Interest for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
Balance at April 1.....	\$ 92,185,559	\$ 68,162,902
<i>Add:</i>		
Capital outlays		
Statement of Expense of Operation, Maintenance and General Administration (Statement I).....	196,786	144,733
National Capital Fund (Statement III).....	11,442,417	23,857,867
Increase in inventories of nursery stock, maintenance supplies, etc.....	46,630	60,648
Donation for construction of a bandshell at Vincent Massey Park.....	35,000	
Increase in equity in a leasehold property now owned by the Commission.....		3,602
	<u>103,906,392</u>	<u>92,229,752</u>
<i>Deduct:</i>		
Capital assets written off.....	\$ 98,784	
Loss on disposal of motor vehicles and equipment.....	54,700	44,193
		<u>44,193</u>
	<u>153,484</u>	<u>44,193</u>
Balance at March 31.....	<u>\$103,752,908</u>	<u>\$ 92,185,559</u>

NATIONAL CAPITAL COMMISSION—*Continued*Capital Assets as at March 31, 1968
(with comparative figures as at March 31, 1967)

	1968	1967
Property		
Greenbelt in the townships of Gloucester and Nepean.....	\$ 36,937,710	\$ 35,587,827
Parks, parkways, etc.....	31,103,089	28,201,388
LeBreton Flats.....	18,284,400	18,012,380
Gatineau Park.....	6,431,333	5,886,231
Queensway.....	4,394,560	4,540,790
Approaches to Macdonald-Cartier Bridge.....	2,707,647	2,646,966
Industrial and railway sites.....	921,517	1,261,102
Mackenzie King Bridge.....	270,963	270,963
Historic properties.....	3,157	3,157
Leases and licences of occupation.....	1	1
	<u>101,054,377</u>	<u>96,410,805</u>
Railway lines and structures.....	39,307,116	35,634,719
Roads and parkways.....	19,552,323	17,570,978
Bridges and approaches.....	4,383,841	3,819,376
Parks and boulevards.....	4,743,313	4,617,302
Buildings.....	2,464,973	2,285,901
Development of industrial lands.....	642,041	609,824
Improvements to LeBreton Flats.....	680,693	463,814
Improvements to farm properties in the Greenbelt.....	543,633	427,576
Improvements to historic properties.....	377,101	348,973
Parkway lighting system.....	309,091	289,030
Machinery and equipment.....	640,511	628,851
Motor vehicles.....	301,417	287,083
Office equipment.....	164,318	94,906
	<u>\$175,164,748</u>	<u>\$163,489,138</u>

NATIONAL CAPITAL COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, June 28, 1968.

THE HONOURABLE GEORGE J. McILRAITH,
MINISTER OF PUBLIC WORKS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the National Capital Commission for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the year, and
 - (iii) in the case of the related statements give a true and fair view of the financial transactions of the Commission for the year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

Deferred Charge—unamortized balance of bond discount and redemption expense (Jacques Cartier Bridge).....	112,448	173,782	Special maintenance.....	339,026	377,350
Capital Assets, at cost or estimated cost, per Exhibit A.....	498,313,011	482,975,054			
Less: Accumulated depreciation	114,846,379	113,105,096	Deduct: Deficit, per Statement of Deficit.....	562,729,450	527,576,866
	383,466,632	369,869,958		97,175,611	88,364,910
				465,553,839	439,211,956
	\$495,153,038	\$468,932,626			
				\$495,153,038	\$468,932,626

The accompanying notes are an integral part of the financial statements

Certified correct:

ROGER SAINT-JEAN
Secretary

Approved:

H. A. MANN
Chairman

I have examined the above Balance Sheet and the related Statements of Income and Expense and have reported thereon under date of March 29, 1968 to the Minister of Transport.

A. M. HENDERSON,
Auditor General of Canada

NATIONAL HARBOURS BOARD—Continued

Capital Assets as at December 31, 1967
(with comparative figures as at December 31, 1966)

	1967	1966
Harbour dredging.....	\$ 25,171,374	\$ 22,674,069
Land and land improvements.....	26,433,185	24,316,629
Wharves and piers.....	177,990,126	162,550,489
Permanent sheds.....	60,620,461	50,048,846
Railway systems.....	7,326,429	7,163,698
Grain elevator systems.....	92,424,697	93,696,870
Cold storage systems.....	7,382,144	7,557,268
Harbour buildings, service plants and equipment.....	13,699,780	12,713,174
Floating and shore equipment.....	5,496,579	5,179,045
Jacques Cartier Bridge.....	22,262,172	22,260,530
Champlain Bridge.....	54,074,827	52,178,743
Works under construction.....	5,431,237	22,635,693
	<hr/> \$498,313,011	<hr/> \$482,975,054

NATIONAL HARBOURS BOARD—*Continued*Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

HARBOURS AND ELEVATORS

		<u>1967</u>	<u>1966</u>
Operating Income:			
Wharves and Piers:			
Harbour dues.....	\$ 1,090,654		\$ 1,116,203
Cargo rates.....	439,845		683,793
Handling.....	3,277,266		2,405,270
Property rentals.....	1,416,238		853,842
Top wharfage.....	7,812,513		8,237,347
Dockage and berthage.....	3,062,939		3,374,318
Wharf space rentals.....	1,036,901		1,251,762
Miscellaneous.....	283,270		335,144
		\$ 18,419,626	18,257,679
Grain Elevator Systems:			
Elevation.....	5,068,133		7,047,141
Storage.....	2,802,140		2,945,167
Rentals.....	926,858		842,915
Miscellaneous.....	479,027		709,630
		9,276,158	11,544,853
Cold Storage Systems:			
Storage.....	840,004		798,098
Miscellaneous.....	799,560		639,312
		1,639,564	1,437,410
Permanent Sheds:			
Shed rentals.....	2,973,250		2,758,872
Storage.....	153,951		205,633
Miscellaneous.....	316,122		325,583
		3,443,323	3,290,088
Railway Systems.....		1,056,427	940,281
Miscellaneous.....		16,408	89,114
Carried forward		\$ 33,851,506	\$ 35,559,425

NATIONAL HARBOURS BOARD—Continued

Statement of Income and Expense for the year ended December 31, 1967—Concluded
(with comparative figures for the year ended December 31, 1966)

HARBOURS AND ELEVATORS—Concluded

	1967	1966
Operating Income (Brought forward).....	\$33,851,506	\$35,559,425
Operating Expense:		
Operation and Maintenance:		
Wharves and piers (including dredging \$706,006; handling \$3,146,756).....	\$ 11,213,320	\$ 9,070,290
Grain elevator systems.....	9,667,323	10,866,930
Cold storage systems.....	1,762,891	1,622,805
Permanent sheds.....	4,884,510	4,051,361
Railway systems.....	1,748,536	1,425,877
Miscellaneous.....	11,433	29,313
	\$ 29,288,013	27,066,576
Administration:		
Salaries of Board Members and executive officers.....	139,593	132,936
Other salaries.....	1,558,087	1,406,148
Contributions to employee pension plans.....	87,350	78,264
Office expenses.....	289,050	235,626
Miscellaneous.....	1,181,794	1,003,378
	3,255,874	2,856,352
	32,543,887	29,922,928
Net Operating Income.....	1,307,619	5,636,497
Interest Income and Expense:		
Interest on loans and advances from Canada.....	10,107,517	9,472,310
Less: Interest on investments (excluding \$330,363 transferred to Reserves for Insurance and Maintenance).....	2,625,538	2,619,165
	7,481,979	6,853,145
Net Loss—Harbours and Elevators.....	\$ 6,174,360	\$ 1,216,648

The accompanying notes are an integral part of the financial statements.

NATIONAL HARBOURS BOARD—Continued

Statement of Income and Expense for the year ended December 31, 1967

BRIDGES

	Jacques Cartier	Champlain	Total
Income:			
Tolls		\$ 2,052,671	\$ 2,052,671
Easement rentals, etc.....	\$ 129,313	14,100	143,413
Operating Expense.....	129,313	2,066,771	2,196,084
	839,781	1,213,546	2,053,327
Net Operating Loss (Profit).....	710,468	(853,225)	(142,757)
Interest Income and Expense:			
Interest on loans and advances from Canada		2,660,241	2,660,241
Amortization of bond discount and bond redemption expense..	61,334		61,334
Interest on investments.....	(2,374)	(170)	(2,544)
	58,960	2,660,071	2,719,031
Net Loss—Bridges.....	\$ 769,428	\$ 1,806,846	\$ 2,576,274

The accompanying notes are an integral part of the financial statements.

Statement of Deficit for the year ended December 31, 1967

Balance as at January 1, 1967.....		\$ 88,364,910
Loss for the year, per Statements of Income and Expense—		
Harbours and Elevators.....	\$ 6,174,360	
Bridges.....	2,576,274	
Major maintenance dredging—		8,750,634
Quebec Harbour.....	1,100,000	
Loss on disposal of capital assets.....	687,755	
Retroactive salaries, wages and contributions to employee pension plans.....	303,571	
Grants in lieu of municipal taxes applicable to prior years.....	103,534	
Miscellaneous.....	100,687	
		2,295,547
		99,411,091
Profit on sale of grain elevators.....	1,370,247	
Recoverable from appropriations of Transport, Votes 75 and 77, of Net Loss (exclusive of interest on advances and depreciation) in the operation of—		
Jacques Cartier Bridge.....	\$566,102	
Saint John, N.B., Harbour.....	299,131	
	865,233	
		2,235,480
Balance as at December 31, 1967.....		\$ 97,175,611

The accompanying notes are an integral part of the financial statements.

NATIONAL HARBOURS BOARD—*Concluded*

Notes to Financial Statements

1. Projects on Board Property relating to the Canadian Universal and International Exhibition, Montreal, 1967

The cost of these projects was financed from appropriations of Transport Vote 103.

By Order in Council P.C. 1967-2381 of December 21, 1967, effective as of January 1, 1968, three parcels of land, situate at Montreal Harbour, and comprising some 9,826,936 square feet, temporarily under the management and control of the Canadian Corporation for the 1967 World Exhibition, were transferred to the management, charge and direction of Central Mortgage and Housing Corporation for the two years ending December 31, 1969. At that date, the lands revert to the administration, management and control of the Board and the final allocation of the assets arising from the expenditure of \$11,194,156 will be made.

2. Long-term Agreements of Sale

The amount of \$9,599,470 represents the balances owing in respect of the sale, as of August 1, 1965 and December 31, 1966, of two grain elevators at Vancouver. The balances bear interest at rates of $5\frac{3}{4}\%$ and $6\frac{3}{8}\%$ and are payable over thirty years.

3. Depreciation

Operating expense includes depreciation for Harbours and Elevators of \$5,568,827, and Jacques Cartier and Champlain Bridges of \$636,281.

4. Grants in lieu of Municipal Taxes

Operating expense includes provision for grants in lieu of municipal taxes amounting to \$3,460,173.

5. Contingent Liabilities

Payments for water and sewerage services provided by the City of Quebec have not been made since May, 1948, as the amounts owing are in dispute. The Board has provided \$362,099 for these services and deny liability for any additional amount.

Claims aggregating \$849,381 have been filed against the Board in connection with a fire on Board property at Quebec Harbour in 1963. The Board has filed a claim of \$776,949 against the lessee of the property.

AUDITOR GENERAL OF CANADA

Ottawa, March 29, 1968.

THE HONOURABLE P. T. HELLYER,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the National Harbours Board for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statements of the Board
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Board's affairs as at the end of the financial year, and
 - (iii) in the case of the statements of income and expense give a true and fair view of the income and expense of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Financial Administration Act and any other Act applicable to the Board.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NORTHERN CANADA POWER COMMISSION
(ESTABLISHED BY THE NORTHERN CANADA POWER COMMISSION ACT)
AND SUBSIDIARY COMPANIES

Consolidated Balance Sheet as at March 31, 1968
(with comparative figures as at March 31, 1967)

		ASSETS		LIABILITIES	
		1968	1967	1968	1967
Current Assets:					
Cash.....	\$	589,864	\$ 253,362	\$	861,149
Accounts receivable.....					488,268
Inventories of maintenance and operating supplies, at cost.....		2,218,309	1,693,035	513,038	757,637
				81,258	13,740
		1,502,455	1,706,350		
Total Current Assets.....		4,310,628	3,652,747	1,455,445	1,259,645
Bonds held as Consumers' Security Deposits.....		75,000	75,000	90,689	92,646
Investment in Canada Bonds, at amortized cost, including accrued interest.....			997,423		
Capital Assets, at cost:					
Power plants.....		30,368,833	29,081,642		
Transmission and distribution facilities.....		7,177,242	6,812,694		
Staff dwellings, warehouses and miscellaneous buildings.....		1,680,902	1,403,004	7,381,954	7,003,445
Communication, transportation and other equipment.....		866,132	730,704		
Projects under construction.....		2,922,800	1,172,199		
		43,015,909	39,200,243		
		8,391,535	7,697,271		
		34,624,374	31,502,972		
Less: Accumulated depreciation.....				44,845,822	41,879,296
Central heating, water and sewerage and fire alarm systems at Inuvik, Northwest Territories.....		7,381,954	7,003,445		
		42,006,328	38,506,417		
Total Capital Assets.....		\$ 46,391,956	\$ 43,231,587	\$ 46,391,956	\$ 43,231,587

The accompanying notes are an integral part of the financial statements.

T. A. STOTT

Secretary-Comptroller

J. A. MacDONALD

Chairman

I have examined the above Consolidated Balance Sheet and the related Consolidated Statement of Income and Expense and have reported thereon under date of June 21, 1968 to the Minister of Indian Affairs and Northern Development.

A. M. HENDERSON

Auditor General of Canada

Certified correct:

Approved:

NORTHERN CANADA POWER COMMISSION—Continued

AND SUBSIDIARY COMPANIES

Consolidated Statement of Income and Expense for the year ended March 31, 1968
(with comparative figures for the year ended March 31, 1967)

	1968	1967
INCOME:		
Sale of power.....	\$ 4,234,699	\$ 3,823,859
Income arising from construction, maintenance and operation of facilities for Canada and others.....	1,076,557	960,731
Sale of heat.....	1,005,153	994,119
Water and sewerage services.....	100,152	106,204
Interest.....	70,800	91,671
Miscellaneous.....	68,294	47,931
	<u>6,555,655</u>	<u>6,024,515</u>
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	\$ 1,833,193	1,574,169
Fuel and lubricants.....	1,040,671	980,044
Materials and supplies.....	325,002	264,239
Maintenance and improvements.....	223,664	263,865
Employees' board and accommodation (net).....	202,017	174,503
Travel and removal.....	107,194	94,845
Maintenance of trucks, tractors, etc.....	55,847	46,484
Tools and miscellaneous equipment.....	32,082	24,975
Plant, line and equipment rentals.....	27,739	32,600
Telegrams, telephone and postage.....	24,308	20,841
Insurance.....	15,187	13,033
Power purchased for resale.....	14,000	32,641
Miscellaneous.....	54,832	52,940
	<u>3,955,736</u>	<u>3,575,179</u>
Administration:		
Salaries.....	390,979	349,077
Office rent.....	33,295	29,772
Miscellaneous.....	43,039	34,492
	<u>467,313</u>	<u>413,341</u>
Interest on advances from Canada.....	1,346,862	1,371,750
Depreciation.....	701,405	672,876
	<u>6,471,316</u>	<u>6,033,146</u>
Net Income (Loss).....	<u>\$ 84,339</u>	<u>\$ (8,631)</u>

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—*Concluded*
AND SUBSIDIARY COMPANIES

Consolidated Statement of Earned Surplus for the year ended March 31, 1968

Balance as at April 1, 1967.....	\$ 1,341,572
Net income for the year.....	84,339
	<hr/> 1,425,911
Transfers to:	
Reserve for contingencies.....	\$ 123,000
Equity represented by cost of extension, expansion and improvements of capital assets financed from earnings.....	85,924
	<hr/> 208,924
Balance as at March 31, 1968.....	<hr/> \$ 1,216,987 <hr/>

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

1. The wholly-owned subsidiary companies, The Dawson City Water and Power Company, Limited, The Dawson Electric Light and Power Company, Limited and The Yukon Telephone Syndicate, Limited have ceased to operate. Their assets have been taken over and their liabilities assumed by Northern Canada Power Commission.
2. The Commission administers loans, which amounted to \$101,938,236 as at March 31, 1968, made by Canada pursuant to agreements entered into under the Atlantic Provinces Power Development Act.

AUDITOR GENERAL OF CANADA

Ottawa, June 21, 1968.

THE HONOURABLE ARTHUR LAING,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Canada Power Commission and its subsidiary companies for the year ended March 31, 1968. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission and its subsidiaries;
- (b) the financial statements of the Commission and its subsidiaries
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the consolidated balance sheet give a true and fair view of the state of the affairs of the Commission and its subsidiaries as at the end of the financial year, and
 - (iii) in the case of the consolidated statement of income and expense, give a true and fair view of the income and expense of the Commission and its subsidiaries for the financial year; and
- (c) the transactions of the Commission and its subsidiaries that have come under my notice have been within the powers of the Commission and its subsidiaries under the Financial Administration Act and any other Act applicable to the Commission and its subsidiaries.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NORTHERN ONTARIO PIPE LINE CROWN CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, February 27, 1968.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

The accounts and the financial statement of Northern Ontario Pipe Line Crown Corporation have been examined for the year ended December 31, 1967. In compliance with the requirements of Section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statement of the Corporation
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NORTHERN TRANSPORTATION COMPANY LIMITED

AND SUBSIDIARY COMPANIES
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Consolidated Balance Sheet at December 31, 1967 (with comparative figures at December 31, 1966)

	ASSETS		LIABILITIES	
	1967	1966	1967	1966
Current Assets:				
Cash.....	\$ 165,982	\$ 131,134		
Short-term bank deposits.....	600,000	250,000	\$ 291,840	\$ 391,990
Accounts receivable.....	561,022	549,479	21,240	
Operating and general supplies, at cost.....	495,608	532,865		
Prepaid expenses.....	9,454	33,183	313,080	391,990
	1,832,066	1,496,661	325,541	337,250
Short-term Deposits held for Insurance Investment Fund.....	500,000	500,000		
Capital Assets, at cost: (Note 2)				
Land.....	105,361	105,361		
Buildings, including equipment.....	5,443,278	5,002,850	152,000	152,000
Boats and barges, including equipment.....	14,652,530	14,628,451	500,000	500,000
Automotive equipment.....	1,474,957	1,392,102	6,910,808	6,851,370
Other.....	139,199	131,579		
	21,815,325	21,260,343	7,562,808	7,503,370
Less: Accumulated depreciation.....	15,945,962	15,024,394		
	5,869,363	6,235,949		
	\$8,201,429	\$8,232,610	\$8,201,429	\$8,232,610

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

H. E. LAKE
Director

I have examined the above Consolidated Balance Sheet and the related Consolidated Statement of Income and Expense and have reported thereon under date of February 27, 1968 to the Minister of Indian Affairs and Northern Development.

A. M. HENDERSON
Auditor General of Canada

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*
AND SUBSIDIARY COMPANIES

Consolidated Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
INCOME:		
Freight earnings.....	\$ 4,072,919	\$ 3,983,918
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	1,494,566	1,517,776
Depreciation.....	872,376	727,126
Repairs and maintenance.....	584,061	637,325
Fuels and lubricants.....	245,492	265,783
Messing.....	112,733	125,537
Insurance.....	46,062	57,354
Transportation of employees.....	43,542	28,166
Pallets.....	40,452	14,929
Grants in lieu of municipal taxes.....	33,297	25,947
Truck and tractor maintenance.....	23,228	26,155
Wharfage, demurrage and railway spur.....	23,030	24,318
Miscellaneous.....	77,732	25,800
	3,596,571	3,476,216
Administration:		
Executive officers' salaries.....	48,331	49,198
Other salaries.....	102,559	95,391
Employee benefits.....	93,392	93,261
Head Office.....	42,000	42,000
Advertising and public relations.....	21,521	16,179
Business tax.....	16,130	15,819
Provision for doubtful accounts.....	15,536	2,211
Telephone and telegraph.....	12,855	13,551
Stationery and office supplies.....	11,671	10,542
Depreciation.....	11,403	12,493
Travel.....	9,471	3,985
Miscellaneous.....	20,427	15,314
	405,296	369,944
	4,001,867	3,846,160
Net income from operations.....	71,052	137,758
Interest on investments.....	26,278	52,861
Profit on disposal of capital assets.....	1,639	1,521
	98,969	192,140
Provision for income tax (Note 3).....	39,531	85,920
Net Income.....	\$ 59,438	\$ 106,220

The accompanying notes are an integral part of the financial statements.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*
AND SUBSIDIARY COMPANIES

Consolidated Statement of Surplus for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
Balance at beginning of year.....	\$ 6,851,370	\$ 5,995,150
Transfer from Reserve for Insurance.....		750,000
Net income for the year.....	59,438	106,220
Balance at end of year.....	<u>\$ 6,910,808</u>	<u>\$ 6,851,370</u>

The accompanying notes are an integral part of the financial statements.

Notes to Financial Statements

1. Subsidiary Companies

The wholly-owned subsidiary companies, Arctic Shipping Limited, Decury Supply Limited and Yellowknife Transportation Company Limited have ceased to operate. Their assets have been taken over and their liabilities assumed by Northern Transportation Company Limited.

2. Capital Assets

At December 31, 1964 the boats and barges of the wholly-owned subsidiaries, having a net book value of \$939,090, were appraised by Boyd, Phillips & Company Limited, surveyors and appraisers, Vancouver, B.C., at \$3,486,800. Since the purchase price of the capital stock exceeded the aggregate net assets of the subsidiaries by \$937,118 at date of acquisition, the book value of the boats and barges has been increased by this amount.

3. Deferred Income Tax

The Company records depreciation based on the expected useful life of its capital assets but claims the maximum capital cost allowance permitted under the Income Tax Act in calculating its taxable income. The Deferred Income Tax account is credited with the income tax payable on the excess of capital cost allowance over depreciation and is charged when the converse prevails. In 1967 the account was charged with \$11,709.

4. Remuneration of Directors

Total remuneration of directors as directors, officers or employees of the Company for the year was \$31,225.

5. Contingent Liabilities

Claims of undetermined amount have been received by the Company from Company employees for salvage services in respect of a Company motor vessel and a barge released from the Arctic Ocean ice by another Company operated vessel. The Company does not admit any liability.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*
AND SUBSIDIARY COMPANIES

AUDITOR GENERAL OF CANADA

Ottawa, February 27, 1968.

THE HONOURABLE ARTHUR LAING,
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Transportation Company Limited and its subsidiary companies for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company and its subsidiaries;
- (b) the financial statements of the Company and its subsidiaries
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the affairs of the Company and its subsidiaries as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company and its subsidiaries for the financial year; and
- (c) the transactions of the Company and its subsidiaries that have come under my notice have been within the powers of the Company and its subsidiaries under the Financial Administration Act and any other Act applicable to the Company and its subsidiaries.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

POLYMER CORPORATION LIMITED—*Continued*

AND SUBSIDIARY COMPANIES

Consolidated Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
INCOME:		
Net sales of products and services.....	\$127,380,358	\$126,778,203
Other.....	1,546,144	760,167
	<u>128,926,502</u>	<u>127,538,370</u>
EXPENSE:		
Cost of sales.....	107,871,889	102,605,672
Selling, administration and research.....	13,872,055	11,391,443
	<u>121,743,944</u>	<u>113,997,115</u>
	7,182,558	13,541,255
Provision for income tax (Note 2).....	<u>1,496,825</u>	<u>2,328,392</u>
	5,685,733	11,212,863
Minority shareholder's interest in subsidiary company.....	<u>(126,024)</u>	<u>(8,212)</u>
Net Income.....	<u>\$ 5,811,757</u>	<u>\$11,221,075</u>

The accompanying notes are an integral part of the financial statements.

Consolidated Statement of Retained Earnings for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
Balance at beginning of year.....	\$ 70,318,823	\$ 66,244,626
Net income for the year.....	<u>5,811,757</u>	<u>11,221,075</u>
	76,130,580	77,465,701
Dividends.....	<u>3,000,000</u>	<u>4,500,000</u>
Excess of cost of shares of subsidiary company over book value of net assets at date of acquisition.....		2,646,878
Balance at end of year.....	<u>\$ 73,130,580</u>	<u>\$ 70,318,823</u>

The accompanying notes are an integral part of the financial statements.

POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES

Notes to Financial Statements

1. Basis of Consolidation and Exchange Translation

The consolidated financial statements reflect the financial position and the results of operations of Polymer Corporation Limited and its subsidiary companies, Polymer Corporation (SAF), Polysar Belgium N.V., Polysar Incorporated, Polysar International S.A., Polysar Italiana S.p.A., Polysar Nederland N.V., Polysar (U.K.) Limited, Kayson Plastics & Chemicals Limited, Societe des Latex S.A., and Synthetic Elastomers Development S.A. Translation of foreign currencies into Canadian dollars has been effected as follows: current assets and current liabilities at rates of exchange in effect on December 31; all other assets and liabilities at the rates prevailing when the assets were acquired or the liabilities incurred; and income and expense at average rates in effect during the year except depreciation which was translated at the rates prevailing when the expenditures on the related fixed assets were made.

2. Depreciation and Income Tax

Depreciation is based on the expected useful life of the companies' assets. The Canadian companies claim capital cost allowance permitted under the Income Tax Act in calculating taxable income and as a result, in the current year, \$1,121,132 was carried to the "Deferred Income Tax" account on the Balance Sheet. This account will be reduced in future periods if depreciation exceeds capital cost allowances claimed for income tax purposes.

3. Long-term Debt

Polymer Corporation (SAF)

Loans total Fr. 51,625,000 (\$11,361,586) and are repayable in French francs during the years 1968-1977. With the exception of Fr. 22,650,000 (\$4,988,221), the loans are guaranteed by Polymer Corporation Limited.

Polysar Belgium N.V.

A loan of Fr. 450,000,000 (\$9,729,000), guaranteed by the parent company and secured by a mortgage on land and buildings, is repayable in Belgian francs during the years 1969-1977.

Polymer Corporation Limited

A 7.5% debenture issue totalling \$18,000,000, of which \$15,000,000 was received in 1967, is repayable as follows:

(a) \$5,000,000 Serial Debentures Series A

—equal annual instalments of \$1,000,000 during the years 1970-1974

(b) \$10,000,000 Sinking Fund Debentures Series A, maturing November 1, 1987

—pursuant to sinking fund requirements, annual payments of \$650,000 during the years 1975-1986 and a final payment of \$2,200,000 in 1987.

A loan of U.S. \$5,000,000 (\$5,400,000) is repayable in United States dollars in equal annual instalments during the years 1969-1973.

Kayson Plastics & Chemicals Limited

A loan of \$26,042, secured by a mortgage on land and buildings, is repayable during the years 1968-1972.

4. Supplementary Letters Patent

To enable the Parent Company to issue debentures, Supplementary Letters Patent were obtained during the year changing the Corporation from a private to a public Company.

5. Commitments

It is estimated that the Company and its subsidiaries will spend \$20,107,000 next year on investments and acquisition of capital assets.

6. Supplementary Information

The accounts for 1967 include the following amounts: depreciation, \$10,270,467; remuneration of directors as directors, officers or employees, \$438,366; and interest on long-term debts, \$1,164,994.

Other income includes, for the first time, the claim for research under the Industrial Research and Development Incentives Act.

POLYMER CORPORATION LIMITED—*Concluded*
AND SUBSIDIARY COMPANIES
AUDITOR GENERAL OF CANADA

Ottawa, February 16, 1968.

THE HONOURABLE C. M. DRURY,
MINISTER OF INDUSTRY,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Polymer Corporation Limited and its subsidiary companies for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company and its subsidiaries;
- (b) the financial statements of the Company and its subsidiaries
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the consolidated balance sheet, give a true and fair view of the state of the affairs of the Company and its subsidiaries as at the end of the financial year, and
 - (iii) in the case of the consolidated statement of income and expense, give a true and fair view of the income and expense of the Company and its subsidiaries for the financial year; and
- (c) the transactions of the Company and its subsidiaries that have come under my notice have been within the powers of the Company and its subsidiaries under the Financial Administration Act and any other Act applicable to the Company and its subsidiaries.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY
(ESTABLISHED BY THE ST. LAWRENCE SEAWAY AUTHORITY ACT)

Balance Sheet as at December 31, 1967
(with comparative figures as at December 31, 1966)

ASSETS		LIABILITIES	
1967	1966	1967	1966
Current Assets:		Current Liabilities:	
Cash and short-term deposits.....	\$ 2,091,933	Accounts payable and accrued liabilities.....	\$ 6,276,358
Canada bonds, at cost (Par value, \$7,475,000; market value, \$7,302,000).....	7,396,437	Temporary loans under section 26 of the Act... Due to Saint Lawrence Seaway Development Corporation re tolls.....	\$ 5,284,811 9,500,000
Due from The Seaway International Bridge Corporation, Ltd.....	158,399	Contractors' holdbacks.....	102,219 316,872
Due from Government of Canada re	181,833		68,713 277,310
Non-toll canals (Exhibit D).....	148,780	Total Current Liabilities.....	15,130,834
Welland Section operating deficit.....	919,769	Contractors' security deposits and toll guarantees (contra).....	538,483
Accounts receivable (less allowance for doubtful accounts).....	1,455,234	Accumulated provision for replacement of ma- chinery and equipment.....	426,322
Overpaid municipal grants.....	52,103	Proprietary Equity of the Government of Canada: Capital Assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal).....	7,410,012
Inventories of materials, minor equipment and shop work in progress, at cost (less allowance for obsolescence).....	757,133	Loans under section 25 of the Act	130,716,890
	648,949	Interest-bearing.....	354,750,000
Total Current Assets.....	12,979,788	Interest-free.....	72,500,000
Bonds and Cash held as contractors' security de- posits and toll guarantees (contra).....	538,483	Interest on loans—payment deferred.....	54,467,622
Investment in and Loan to The Seaway Interna- tional Bridge Corporation, Ltd.....	25,000		47,767,860
Capital Assets, at cost or transfer value (Schedule B).....	562,825,411	Deduct: Deficit—per Statement of Deficit.....	586,134,750 45,421,761
	541,939,978		561,724,738
		Net Equity.....	540,712,989
			\$576,368,682
			\$562,844,581

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. M. MARTIN
Director of Finance and Accounting

Approved:

P. CAMU
President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 28, 1968 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

Notes to Financial Statements

1. Outstanding commitments under uncompleted contracts as at December 31, 1967, amounted to approximately \$15,800,000.
2. The liability of the Authority with respect to compensation for properties under expropriation or purchased at December 31, 1967, is estimated by the Authority as amounting to \$7,500,000.
3. Loans to finance cost of construction on the Welland Canal effected prior to September 23, 1966, which aggregate \$72,500,000, have been on an interest-free basis in accordance with the Orders in Council governing their terms and conditions. However, in accordance with Order in Council P.C. 1966-1828 of September 22, 1966, loans effected since that date bear interest which shall accrue but not be payable until construction on the Welland Canal Twinning Project is completed.
4. The terms of the Authority's financing arrangements were amended by Order in Council P.C. 1968-163 of January 25, 1968, which provides that loans received under section 25 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Montreal-Lake Ontario Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal, and interest are to be fully paid on or before December 31, 2009.
5. The Accumulated Provision for Replacement of Machinery and Equipment amounting to \$7,410,012 at December 31, 1967, represents the accumulated provision, at estimated replacement values, for replacement of assets in the Montreal-Lake Ontario Section of the Seaway which the Authority considers will require replacement. No provision has been made in the accounts for replacement of buildings, lock gates, and lock and bridge structures. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme. No provision has been made for depreciation or replacement of assets in the Welland Section.
6. Tolls on the Welland Section of the Seaway were suspended in 1962 but beginning with the 1967 navigation season a lockage fee of \$20 per lock was instituted, increasing by \$20 each year to reach \$100 per lock in 1971. Department of Transport Vote 85 provides for reimbursement to the Authority of the Welland Section deficit of \$8,224,769 for the year ended December 31, 1967.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued
Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	Montreal-Lake Ontario Section		Welland Section		Totals	
	1967	1966	1967	1966	1967	1966
Income						
Tolls assessed and lockage fees.....	\$ 16,355,755	\$ 17,281,526	\$ 926,397	\$	\$ 17,282,152	\$ 17,281,526
Rentals.....	106,048	77,522	613,528		719,576	604,758
Wharfage.....	9,159	1,557	230,326		239,485	311,663
Interest.....	428,217	616,976	20,134	5,137	448,351	622,113
The Seaway International Bridge Corporation, Ltd.—net income..	158,399	181,833			158,399	181,833
S.L.S. "Hercules"—heavy lift charges.....	120,564	72,185			120,564	72,185
Miscellaneous.....	112,671	101,415	303,564		416,235	322,040
	17,290,813	18,333,014	2,093,949	1,063,104	19,384,762	19,396,118
Expense						
Operation and maintenance						
Salaries and wages (excluding \$205,171 charged to construction costs).....	2,071,589	1,909,308	4,060,727		6,132,316	5,883,554
Employee benefits.....	234,880	201,597	468,771		703,651	632,612
Major maintenance materials and services.....	307,668	294,429	1,891,387		2,199,055	3,636,643
Grants in lieu of municipal taxes.....	36,781	43,092	493,914		530,695	488,664
Traffic survey to relieve shipping congestion.....			138,686		138,686	431,622
Bridge operating services by railway companies.....	92,359	91,497	75,824		168,183	205,187
Traffic Control Centre.....			335,080		335,080	199,197
Security guards.....	109,022	98,509			109,022	98,509
Other materials and services.....	653,827	573,504	567,944		1,221,771	1,067,931
	3,506,126	3,211,936	8,032,333	9,431,983	11,538,459	12,643,919
Regional administration						
Salaries and wages.....	535,316	458,296	547,080		1,082,396	951,795
Employee benefits.....	64,184	49,041	64,405		128,589	103,675
Office expenses.....	47,336	47,890	45,011		92,347	84,498
Travel and removal.....	25,753	21,279	16,529		42,282	39,181
Miscellaneous.....	81,171	98,762	138,331		219,502	246,916
	753,760	675,268	811,356	750,797	1,565,116	1,426,065

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

Statement of Deficit for the year ended December 31, 1967

	Montreal-Lake Ontario Section	Welland Section	Total
Balance as at January 1, 1967.	\$ 45,421,761	\$	\$ 45,421,761
Add:			
Loss for the year, per Statement of Income and Expense.	5,107,945	8,224,769	13,332,714
Write-off of the balance of the Authority's investment in Cornwall International Bridge Company Limited on winding up of that Company.	180,068		180,068
	50,709,774	8,224,769	58,934,543
Deduct:			
Welland Canal operating deficit for the year to be recovered from Department of Transport 1967-68 appropriations. . .		8,224,769	8,224,769
Balance as at December 31, 1967.	\$ 50,709,774	\$	\$ 50,709,774

SCHEDULE A

Statement of Headquarters Administration, Engineering and Construction Branch Expense
for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
HEADQUARTERS ADMINISTRATION		
Salaries of members and executive officers.	\$ 166,250	\$ 163,921
Other salaries.	1,281,535	1,106,339
Employee benefits.	158,022	128,898
Office expense.	95,274	74,096
Travel and removal.	66,012	46,937
Communications.	62,483	61,490
Rental of office machines.	39,096	34,503
Grants in lieu of municipal taxes.	37,908	39,584
Office accommodation.	34,993	22,400
Publications.	26,625	55,830
Repairs to Headquarters Building.	66,559	
Miscellaneous.	82,009	70,248
	2,116,766	1,804,246
Less portion allocated to		
Non-toll canals.	171,210	164,962
Construction costs.	361,578	366,509
	532,788	531,471
Total per Statement of Income and Expense.	\$ 1,583,978	\$ 1,272,775

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*Statement of Headquarters Administration, Engineering and Construction Branch Expense
for the year ended December 31, 1967—*Continued*

	1967	1966
ENGINEERING		
Salaries and wages.....	\$ 1,725,152	\$ 1,330,673
Employee benefits.....	186,522	131,430
Office accommodation.....	125,501	103,504
Office expense.....	144,259	70,877
Travel and removal.....	86,521	67,367
Miscellaneous.....	72,903	50,761
	<u>2,340,858</u>	<u>1,754,612</u>
Less portion allocated to		
Non-toll canals.....	9,054	27,986
Construction costs.....	1,543,672	1,188,220
	<u>1,552,726</u>	<u>1,216,206</u>
Total per Statement of Income and Expense.....	<u>\$ 788,132</u>	<u>\$ 538,406</u>
CONSTRUCTION BRANCH		
Salaries and wages.....	\$ 1,491,050	\$ 1,376,510
Employee benefits.....	163,660	138,403
Testing and drilling services.....	178,602	115,088
Travel and removal.....	53,809	35,856
Public notices.....	21,869	25,247
Office expense.....	20,219	25,044
Office accommodation.....	10,764	6,541
Miscellaneous.....	69,044	84,780
	<u>2,009,017</u>	<u>1,807,469</u>
Less portion allocated to Construction costs.....	1,811,453	1,807,469
Total per Statement of Income and Expense.....	<u>\$ 197,564</u>	<u>\$</u>

SCHEDULE B

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

Capital Assets as at December 31, 1967

(with comparative figures as at December 31, 1966)

	Montreal-Lake Ontario Section, at cost	North Channel Bridge, at cost	Welland Section		Totals	
			Acquired, at cost	Entrusted, at transfer value	1967	1966
Land.....	\$ 8,423,665	\$ 501,804	\$ 10,744,390	\$ 1,915,588	\$ 21,585,447	\$ 16,807,702
Buildings.....	1,848,442	1,005,004	260,982	3,522,025	6,636,453	6,357,875
Channels and canals.....	116,952,922		28,924,731	36,435,591	182,313,244	181,711,429
Locks.....	115,485,070		5,571,066	78,924,457	199,980,593	199,943,349
Bridges.....	25,334,897	7,067,984	177,704	8,340,817	40,921,402	41,121,402
Gatelifters.....	2,718,362			772,293	3,490,655	3,480,490
Movable equipment—including shore, floating, shop and other equipment.....	1,152,313		707,936	478,992	2,339,241	2,128,057
Works under construction.....	4,982,368		53,874,942		58,857,310	43,761,576
Remedial works—expenditures on property owned by others.....	276,898,039	8,574,792	100,261,751	130,389,763	516,124,345	495,311,880
	46,614,027		87,039		46,701,066	46,628,098
	\$323,512,066	\$ 8,574,792	\$100,348,790	\$130,389,763	\$562,825,411	\$541,939,978

Note—The Authority also administers non-toll canals and other properties at Lachine, Cornwall, Sault Ste. Marie and the Niagara Peninsula, comprising land and improvements with a cost valuation of \$48,018,954 and movable equipment with a cost valuation of \$1,108,855.

EXHIBIT I

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NON-TOLL CANALS

Statement of Expense, Income and Capital Expenditures for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	<u>1967</u>	<u>1966</u>
EXPENSE		
Operation and maintenance		
Salaries and wages.....	\$ 1,426,854	\$ 1,374,687
Employee benefits.....	156,726	139,201
Major maintenance materials and services.....	252,073	258,997
Other materials and services.....	222,757	224,844
Grants in lieu of municipal taxes.....	469,295	769,094
Grant to County of Welland.....		150,000
	<u>2,527,705</u>	<u>2,916,823</u>
Administration and engineering expense (portion applicable to non-toll canals).....	474,577	458,217
	<u>3,002,282</u>	<u>3,375,040</u>
INCOME		
Rentals.....	347,492	334,345
Wharfage.....	42,892	54,899
Miscellaneous.....	316,864	306,996
	<u>707,248</u>	<u>696,240</u>
Operating deficit.....	2,295,034	2,678,800
Capital expenditures		
Construction of works.....	12,103	27,312
Acquisition of equipment.....	22,243	7,794
	<u>34,346</u>	<u>35,106</u>
Net expenditures.....	<u>\$ 2,329,380</u>	<u>\$ 2,713,906</u>
Recovered from:		
Department of Transport Vote 105 of 1966-67.....	\$ 610,825	
Department of Transport Vote 80 of 1967-68.....	1,569,775	
	<u>2,180,600</u>	
Balance to be recovered from appropriations.....	148,780	
	<u>\$ 2,329,380</u>	

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 28, 1968.

THE HONOURABLE P. T. HELLYER,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The St. Lawrence Seaway Authority for the year ended December 31, 1967.

Under the provision of section 16 of the St. Lawrence Seaway Authority Act, tolls are to be "designed to provide a revenue sufficient to defray the cost to the Authority of its operations", which costs are defined as including payments in respect of the interest on amounts borrowed by the Authority and amounts sufficient to amortize the principal of amounts so borrowed over a period not exceeding fifty years. The original conditions under which loans were made to the Authority under section 25 of the Act required the payment only of interest in the first three full years of operation (through the year ended December 31, 1962) and thereafter payment of annual amounts sufficient to amortize over a period of forty-seven years (or by December 31, 2009) all loans and interest thereon.

The terms of the Authority's financing arrangements were amended in 1961, 1963, 1964, 1967, and again in 1968 by Order in Council P.C. 1968-163 of January 25, 1968. The Order in Council provides that loans received under Section 25 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Montreal-Lake Ontario Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid and the principal and interest are to be fully paid on or before December 31, 2009.

In accordance with these financial arrangements the year's operations have been charged with interest amounting to \$16,578,912 (excluding \$969,761 charged to construction costs) on long term loans but this interest has not been paid and is included in the balance sheet as part of the Proprietary Equity of the Government of Canada. There was no charge to the year's operations with respect to the amortization of the principal of the amounts borrowed. Deferred interest for prior years was reduced by payment of \$10,848,912.

Loans under section 25 of the Act totalled \$427,250,000 at December 31, 1967, of which \$97,050,000 was provided to finance improvements to, and the twinning of, the Welland Canal. Of the latter amount, loans totalling \$72,500,000 are interest free and the balance of \$24,550,000 provided since September 22, 1966, bears interest which amounted to \$1,017,622 at December 31, 1967. Interest on all such loans subsequent to September 22, 1966, is to be accrued in the accounts but is not to be paid until December 31 of the year in which the Minister of Transport determines that the construction on the Welland Canal Twinning Project is completed.

The costs of operating and maintaining the canals and works under the administration of the Authority are defined under paragraph (c) of section 16 as including all operating costs of the Authority and such reserves as may be approved by the Minister. The Authority is of the opinion that it is not necessary to include depreciation as an element of operating and maintenance cost and that the amortization over the fifty-year period of the principal of the amounts borrowed together with interest as required by subsections (a) and (b) meets the requirements of the Act. Accordingly, no provision has been made for the replacement of buildings, lock gates and lock and bridge structures in the two Seaway sections. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme.

As in previous years, provision was made during the year toward the cost of replacing lock, bridge and building machinery and equipment of the Montreal-Lake Ontario Section which will require replacement in the fifty-year period. The provision for 1967, calculated on an estimated replacement cost basis, amounted to \$875,816, bringing the accumulated provision for replacement of machinery and equipment at December 31, 1967 up to \$7,410,012, after charges of \$40,240 in respect of the disposal of certain movable assets during the year. No provision was made in 1967 for replacement of machinery and equipment for the Welland Section.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion, subject to the above observations:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) were prepared on a basis consistent with that of the preceding year, and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Authority for the financial year; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.
(INCORPORATED UNDER THE CANADA CORPORATIONS ACT)

Balance Sheet as at December 31, 1967
(with comparative figures as at December 31, 1966)

ASSETS	1967	1966	LIABILITIES	1967	1966
Cash.....	14,048	\$ 33,203	Due to The St. Lawrence Seaway Authority.....	\$ 158,399	\$ 181,833
Short-term bank deposits and treasury bills.....	184,224	195,142	Accounts payable.....	2,574	3,773
Accounts receivable.....	703	841	Deferred income from tolls.....	7,995	8,535
Equipment, at cost.....	58,666	48,669	Notes payable (interest free).....	34,000	34,000
Less: Accumulated depreciation.....	38,673	33,714	Debentures (interest free).....	8,000	8,000
	<u>19,993</u>	<u>14,955</u>	Capital Stock:		
			Authorized—50 shares of \$1,000 each		
			Issued—8 shares, fully paid.....	8,000	8,000
	<u>\$ 218,968</u>	<u>\$ 244,141</u>		<u>\$ 218,968</u>	<u>\$ 244,141</u>

NOTE.—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Roosevelttown, N. Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1967, amounted to \$158,399. This amount is payable to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of \$10,052,902 at December 31, 1967, compared with an unamortized balance of \$9,723,975 at December 31, 1966.

Approved on behalf of the Board

P. CAMU
Director

J. H. McCANN
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 8, 1968 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

Statement of Income and Expense for the year ended December 31, 1967
(with comparative figures for the year ended December 31, 1966)

	1967	1966
Income		
Tolls.....	\$ 470,636	\$ 408,461
Other.....	16,485	18,889
	<hr/> 487,121	<hr/> 427,350
Expense		
Operating Expenses		
Salaries and wages.....	169,430	157,030
Employee benefits.....	15,771	14,103
Resurfacing on North Channel span.....	70,360	
Maintenance materials and services.....	14,938	15,927
Grant in lieu of municipal taxes.....	13,221	12,454
Rental of toll collection machines.....	12,775	12,775
Advertising.....	11,359	10,022
Electricity, fuel and water.....	8,041	9,114
Provision for depreciation.....	4,959	7,832
Office supplies, etc.....	3,125	1,595
Insurance.....	1,328	1,219
Miscellaneous.....	3,415	3,446
	<hr/> 328,722	<hr/> 245,517
Balance of net income payable to The St. Lawrence Seaway Authority (see Note to Balance Sheet).....	<hr/> \$ 158,399	<hr/> \$ 181,833

AUDITOR GENERAL OF CANADA

Ottawa, March 8, 1968.

THE HONOURABLE P. T. HELLYER,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

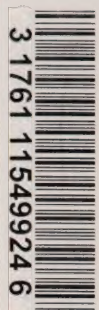
I have examined the accounts and financial statements of The Seaway International Bridge Corporation, Ltd. for the year ended December 31, 1967. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BINDING SECT. FEB 27 1969



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